REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1891-92,

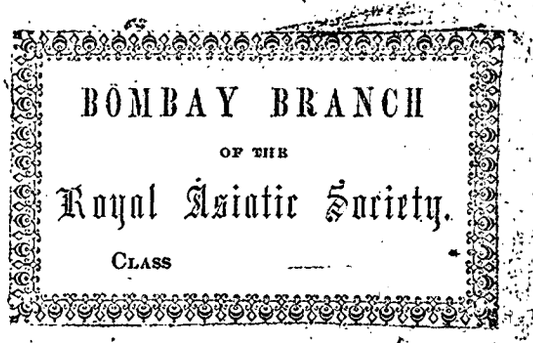
WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1892.

[Price—14 Annas.]



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1892.

No. 4556 of 1892.

FROM

J. POLLEN, ESQUIRE, LL.D., I. C. S.,
Acting Collector of Salt Revenue,
Bombay;

To

A. D. CAREY, ESQUIRE, I.C.S.,
Commissioner of Customs,
Salt, Opium and A'bkári,
Bombay.

Násik, 2nd August 1892.

SIR,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1891-92.

INTRODUCTION.

INTRODUCTORY.

Collector's office.

2. Mr. Vidal, the permanent Collector, continued absent on furlough throughout the year: and I relieved Mr. Wingate who was acting for him on the 21st May. I have thus been in charge of the Department nearly the whole year.

Deputy's and Assistant's Offices.

3. Mr. Cotgrave has been my Deputy, and Messrs. Aitken, Cowasji and Bulkley held charge of the Kánara, Thána and Northern Frontier Ranges respectively during the year. Mr. Dickinson completed the season's storage and remained in charge of the Khárághoda Range up to the 25th May, when he started for Ratnágiri, being re-placed at Khárághoda by Mr. Butler who arrived on the 6th June,—Mr. Bulkley holding charge meantime. Mr. Dickinson was granted privilege leave for a month and a half from 4th August to 18th September 1891 and Mr. Cotgrave held charge of the Ratnágiri Range during his absence in addition to his own duties. From 19th September till the close of the year Mr. Dickinson continued in charge of the Ratnágiri Range.

Mr. Pogson was in charge of the Surat Range throughout the year, except for three months from 4th July to 3rd October 1891 when Mr. E. P. Close acted for him. Mr. Thom continued in charge of Uran from the beginning of the year till the 22nd March when he took over charge of the Chief Account Office from Mr. Hill.

Mr. McCann remained in charge of the Coast Guard Service during the year.

Mr. Norman Oliver remained in charge of the Goa Range from the commencement of the year till the 14th January last, the date of the termination of the Treaty. From the 15th January till the close of the year his services have been retained in Goa to wind up affairs and to prepare the British Case for the Mixed Commission.

General re-organization.

4. The termination of the Treaty with Portugal on the 15th January 1892 caused considerable changes in the general organization of the Department.

5. The services of many of the subordinates employed at Goa and Daman during the Treaty had to be dispensed with, and the Frontier Posts around Goa and Daman had to be re-established and manned. The changes in the subordinate establishment were as follows:—

General re-organization.

(*a*) In accordance with the proposed revision of the Boat Establishment in the Kánara Range sanctioned in Government Resolution No. 2913, dated 8th April 1891, Revenue Department, fourteen additional (eight-monthly) lascars were employed during the year, and (*b*) under the authority of Government Resolution No. 1193 of the 15th March 1892 the guarding establishment at salt-works was increased by 27 additional hands paid for by the Shilotris.

(*c*) The establishment approved of, in anticipation of the sanction of higher authority, for the purpose of manning the Preventive Line and collecting the customs revenue on the Goa and Daman Frontiers was as shown below :—

Goa.—		
Sar-kárkúns...		4
Inspectors		8
Sub-Inspector		1
Clerks and Kárkúns		40
Coast Guard Inspector		1
Petty officers		57
Sepoys		700
Khalásis and menials		10
		821
Daman.—		
Sar-kárkún...		1
Inspectors		2
Clerks and Kárkúns		7
Petty officers		17
Sepoys		191
		218
Total ...		1,039

The following establishments were reduced during the year :—

Two peons at Bandar Bhatkal, *vide* Government Resolution No. 2913 dated 28th April 1891. Six men at Bhándup, the distillery at that place having been closed from 1st October 1890, as the distiller had lost the custom of the new farmers. And the following establishments in the Portuguese Territories of Goa and Daman :—

Goa.—		
Sar-kárkúns	3	
Inspectors	3	
Clerks and Kárkúns	98	
Petty officers, peons and menials ...	571	
	675	
Daman.—		
Clerks and Kárkúns	2	
Petty officers and peons ...	14	
	16	
	691	

The result of these changes is that the sanctioned strength of the establishment as it stood on the 31st March 1892 was as under :—

Collector	1
Deputy Collector	1
Assistant Collectors	11
Supervisor, Uran Distilleries	1
Assistant do. do.	1
Superintendents of Salt Depôts	6
Coast Guard Inspectors	15
Inspectors on the frontiers and at other places ...	30
Sar-kárkúns, including Special Officer, Cambay...	35
Preventive stations, including Chendni Bandar...	9
Dárogas	8
English Writers including Gaugers... ...	72

Kárkúns, including Sázedárs and Bandar Kárkúns.	610
Risáldárs	3
Savárs	110
Petty officers	417
Sepoys	4,350
Khalásis, watermen and menials	455
Total ...	6,135

Datails of the number of appointments of each description in each grade are given as usual in Appendix I.

Re-survey of Salt-works.

8. The re-survey and assessment of salt-works in the Pen Táluka were completed during the year now being reported on.

9. The general question of the advisability of remitting groundrent on salt lands and charging, instead of assessment, a cess or royalty on all sales was carfully considered and reported on, and the principle was approved by Government in their Resolution No. 1870 of 17 th March 1892. Final proposals for the introduction of the much-needed reform will be duly submitted after consultation with a special Survey Officer as directed by Government. The immediate effect of the change will be to equalize the incidence of the burdens at present borne by different proprietors in guarding their salt-works.

Kilby's weighing machine.

10. Mr. Kilby's patent weighing machines were received in the early part of the year and were given a fair trial in three of the principal salt tálukas—Uran, Mátunga and Ghodbandar, and also at the Salt depôt, Ahmedabad. But it was found that they were not suited to the requirements of this department, the main objections being that they are too ponderous and cannot be moved rapidly from salt heap to salt heap: that they have to be refitted and adjusted at very remove: that they cannot be properly set up except on even ground, and that such even spaces are rare in Bombay salt-works: that the salt has to be lifted into them and that under these circumstances it has been found that weighments by these machines take about twice ar thrice as long as weighments by the ordinary steel-yard introduced by Mr. (now Sir Charles) Pritchard which has served the purposes of this Department so well and so long. I may here mention that Mr. Mc Cann, the Asistant Collector of Salt Revenue in charge Coast Guard Seavice, has been able to effect some useful improvements in the steel-yard calculated to simplify its working and obviate the necessity for constant repairs. His improved steel-yard was completed during the year under report and will be given a fair trial in the coming season.

Conventions with Cambay and Janjira.

11. The Conventions with Cambay and Janjira have, as usual worked harmoniously during the year under report.

Fish-curing yards.

12. The working of the fish-curing yards at Vengurla and Gangaoli has already been reported upon separately. Both yards were freely used and are very nearly, if not quite, self-supporting. The advisability of opening additional yards along the coast of North Kánara and working them on Madras principles is now under consideration.

Arrangements under Portuguese Treaty—Daman.

13. The stock of salt required for issue to the Portuguese Government for domestic consumption and fish-curing at Daman had during the year to be replenished by a supply of 10,321 maunds from the Dhárásna Salt-works. There was no change in the strength of establishment employed at Daman till the last day of the Treaty, 14th January 1892, on which day the British establishments were promptly withdrawn.

Summary of constitution and operations of the Department.

14. A summary of the constitution and operations of the Department as a whole (as shown in detail in Appendix No. II) is subjoined, the corresponding figures for the year 1890-91 being given for the purpose of comparison:—

Summary of constitution and operations of the Department.

	1890-91.	1891-92.	Increase.	Decrease.
1. Number of supervising officers	13	13	.....	.....
2. Number of subordinate establishment ...	5,744	6,125	381	.....
3. Number of Tálukas	40	40	.....	.....
4. Number of Salt Works	396	446	50	.....
5. Number of maunds of salt dealt with ...	86,23,220	94,80,599	8,57,379	.....
6. Number of maunds of salt excised and imported by sea and land on payment of duty...	78,77,818	87,15,792	8,37,974	.....
7. Number of maunds of salt delivered free and at nominal rate of duty	7,45,401	7,64,807	19,406	.....
8. Number of ports	82	83	1	.....
9. Number of vessels entered...	97,605	92,905	.....	4,700
10. Do. cleared...	95,286	90,976	.....	4,310
11. Value of goods imported by sea	Rs. 2,50,39,472	Rs. 2,46,36,445	.....	4,03,027
Do. exported by sea	Rs. 4,26,81,629	Rs. 4,51,95,944	25,14,315	.....
12. Number of stills	49	44	.....	5
13. Number of gallons excised	12,70,166	13,56,702	86,536	.....
14. Number of offences enquired into ...	784	969	185	.....

General financial results.

15. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below:—

Year.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	Abkári.	Local Funds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1885-86	1,84,16,776 7 4	13,748 15 5	9,096 14 8	16,69,693 9 7	75,615 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	11,43 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9
1887-88	1,72,42,741 0 2	15,009 10 8	9,000 0 0	15,48,345 15 2	88,738 1 8	1,89,03,834 11 8
1888-89	1,80,41,554 9 4	12,471 8 9	9,000 0 0	16,53,560 9 5	81,618 3 0	1,97,98,204 14 6
1889-90	2,00,72,252 9 5	13,348 4 5	9,000 0 0	15,65,233 1 9	81,215 10 5	2,17,41,049 10 0
1890-91	2,10,26,192 8 3	13,331 14 7	9,000 0 0	14,68,238 6 2	82,572 8 4	2,25,99,335 5 4
1891-92	2,26,38,846 15 5	17,801 3 5	13,699 7 4	15,75,475 9 0	77,259 10 8	2,43,23,082 13 10

Years.	Charges.			Refunds.	Total Charges. *plus* Refunds.	Net Receipts.	Percentage of charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1885-86	8,79,234 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11 2
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,305 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9
1887-88	9,24,074 13 5	9,29,758 8 10	18,53,833 6 2	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6
1888-89	8,97,427 8 2	7,11,287 8 11	16,08,715 1 1	89,500 6 11	16,98,215 8 0	1,80,99,989 6 6	8 9 2
1889-90	9,19,300 8 6	6,61,653 6 5	15,80,953 14 11	66,122 7 8	16,47,076 6 7	2,00,93,973 11 9	7 9 2
1890-91	9,38,097 3 11	6,69,971 1 8	16,08,068 5 7	1,14,557 5 8	17,22,625 11 3	2,08,76,709 10 1	7 9 11
1891-92	9,35,136 8 7	7,91,421 3 4	17,26,557 11 11	1,19,231 15 9	18,45,789 11 8	2,24,77,293 2 2	7 9 5

They show an increase of Rs. 17,23,747-8-6 in gross and of Rs. 16,00,583-8-1-in net receipts as compared with last year.

Fluctuations in Revenue.

16. The increase in gross receipts is made up as shown below:—

		Rs.	a.	p.
Salt		16,12,654	7	2
Customs		4,469	4	10
Land Customs		4,699	7	4
A'bkári		1,07,237	2	10
	Total ...	17,29,060	6	2
Deduct—				
Decrease in Port Dues, &c. ...		5,312	13	8
	Net increase ...	17,23,747	8	6

Increase.

17. The increase under "Salt" is the result of the increased removals of salt during the year under report. The increase under "Customs" is due to rice exported to Portuguese Possessions being subject to duty under the Tariff Act after the termination of the Treaty. The increase under "Land Customs" is due to the re-establishment of duty collecting posts on the Portuguese Frontiers in Goa and Daman. The increase in the A'bkári revenue is attributable to larger removals of country-liquor to Bombay, Karáchi and Murud.

Fluctuations in Receipts.

Decrease.

18. The only decrease noticeable in receipts is under Local Funds, and this is attributable to the fact that the transactions of the Horse Fund Accounts which had hitherto appeared in this Report have been omitted under instructions from the Financial Department.

Fluctuations in Expenditure.

19. In expenditure there is an increase of Rs. 1,21,450-1-8 in Contingencies and of Rs. 4,674-10-1 in Refunds, making a total of Rs. 1,26,124-11-9. Deducting the decrease of Rs. 2,960-11-4 in Establishment the net increase amonnts to Rs. 1,23,164-0-5. The causes of this increase are shown in detail in paragraph 79 of this Report.

20. The subjoined table gives, as in last year's report, the items of receipts and expenditure, distributed under the heads of account, Salt, Customs, A'bkári, Imperial and Provincial, as the case may be, and Local Funds to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate:—

		1890-91.	1891-92.	Increase.	Decrease.
	Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	2,09,79,682 7 5	2,25,81,556 7 6	16,01,874 0 1	.....
	Provincial	46,510 0 10	57,290 7 11	10,780 7 1	.....
	Total	2,10,26,192 8 3	2,26,38,846 15 5	16,12,654 7 2	.....
Sea Customs ...	Imperial	3,615 6 9	9,313 10 1	5,698 3 4	.....
	Provincial	9,716 7 10	8,487 9 4	.....	1,228 14 5
	Total ...	13,331 14 7	17,801 3 5	5,698 3 4	1,228 14 6
Land Customs ...	Imperial ...	9,000 0 0	13,699 7 4	4,699 7 4	.....
	Provincial	....	.....	.....	.....
	Total ...	9,000 0 0	13,699 7 4	4,699 7 4	.....
A'bkári	Provincial	14,68,238 6 2	15,75,475 9 0	1,07,237 2 10	.....
Port-Dues, &c. ...	Local	82,572 8 4	77,259 10 8	.....	5,312 13 8
Total	Imperial	2,09,92,297 14 2	2,26,04,569 8 11	16,12,271 10 9	.....
	Provincial	15,24,464 14 10	16,41,253 10 3	1,16,788 11 5	.....
	Local	82,572 8 4	77,259 10 8	.....	5,312 13 8
	Total ...	2,25,99,335 5 4	2,43,23,082 13 10	17,29,060 6 2	5,312 13 8
	Expenditure.				
Salt	Imperial	14,82,691 13 10	15,84,349 2 4	1,01,657 4 6	.....
	Provincial	.....	.....	.....	.....
	Total ...	14,82,691 13 10	15,84,349 2 4	1,01,657 4 6	.....
Sea Customs ...	Imperial	1,26,898 0 3	1,30,832 10 6	3,934 10 3	.....
	Provincial	.....	.....	.....	.....
	Total ...	1,26,898 0 3	1,30,832 10 6	3,934 10 3	.....
Service Haks ...	Provincial	12,810 11 8	10,069 13 0	.....	2,740 14 8
A'bkári	Provincial	37,488 12 8	37,115 8 11	.....	373 3 9
Port Dues, &c. ...	Local Funds	62,736 4 10	83,422 8 11	20,686 4 1	.....
Total	Imperial	16,09,589 14 1	17,15,181 12 10	1,05,591 14 9	.....
	Provincial	50,299 8 4	47,185 5 11	.....	3,114 2 5
	Local Funds	62,736 4 10	83,422 8 11	20,686 4 1	.....
	Total ...	17,22,625 11 3	18,45,789 11 8	1,26,278 2 10	3,114 2 5

The percentage of charges to gross receipts is Rs. 7-9-5 as against Rs. 7-9-11 last year.

SALT REVENUE.

Sources of supply.

21. The sources whence the supply of salt was obtained during the year were the same as in previous years.

Cost price of Salt at the works.

22. No change was made in the cost price of the salt produced at the Government Works in the Runn and at Bulsár, but at the works in the Northern and Middle Konkan, while the maximum and

Cost price of Salt at the works.

minimum prices remained the same as last year, the average price fell considerably: and at the Shiroda and Sánikatta works the downward tendency of prices noticed last year continued. This cheapening of salt at Shiroda and Sánikatta may be traced to the competition with Goa salt and to the continued effect of the Southern Marátha Railway in equalizing prices.

23. The following table shows the maximum, minimum and average prices at the Northern and Middle Konkan, Shiroda and Sánikatta salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sa'nikatta.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund...	0 6 0	0 6 0	0 8 0	0 6 0	0 6 0	0 4 0
Minimum do. ...	0 0 2	0 0 1	0 0 6	0 0 3	0 2 6	0 0 6
Average do. ...	0 2 2	0 1 11	0 4 4	0 3 4	0 4 1	0 2 4

Number of works open and in operation.

24. From the subjoined table it will be seen that the number of salt-works open and in operation in British Territory during the year under report exceeds the corresponding number for the year 1890-91 by 50 and is only one less than in the year 1889-90 :—

		Salt-works open.		Increase.	Decrease.
		1890-91.	1891-92.		
Government ...	Runn Works ...	2	2	...	...
	Bulsár Works ...	1	1	...	...
Private or leased...	Umbargaon... ...	1	1	...	...
	Bassein	28	28	...	...
	Ghodbandar ...	45	45	...	...
	Trombay	23	23	...	...
	Mátunga	25	26	1	...
	Uran	88	88	...	...
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	32	32	...	...
	Shiroda	27	27	...	...
	Sánikattà	79	128	49	...
	Total ...	396	446	50	...

Expansion and reduction of salt works.

Out of the 57 salt-works at Sánikatta in which salt-manufacturing operations had been suspended during 1890-91, owing to over-production in previous years and to falling off in the demand for Sánikatta salt, 49 were reopened during the year under report. One additional work was also opened in the Mátunga Táluka.

Works in Goa territory.

25. The number and area of works in Goa territory remained the same as last year but the prices of Goa salt showed a most satisfactory falling off. They ranged from a minimum of six pies to a maximum of nine annas the average rate being four annas and three pies per maund. The main causes of this reduction were (1) the increase in the competition of Konkan salt in markets hitherto commanded by Goa salt and (2) to the efforts made by Goanese proprietors to get rid of their surplus stocks before the termination of the Treaty.

Cost of salt at works in Goa.

Imported salt.

26. The quantity of salt imported by sea during the year was 7,774 maunds against 4,809 maunds imported last year showing an excess of 2,965 maunds. This increase is due to importations of Sinda salt, which had fallen off last year, having revived.

The importation of salt by land on payment of duty at Land Customs stations this year amounted to maunds 51,643. All of this except maunds 15 and 12 seers was imported from Goa territory, and judging from the collections made at Castle Rock since the termination of the Treaty large importations of Goa salt may be expected to continue.

The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals and (*d*) balance of salt in stock at the end of the year for each of the lost five years. Details for each táluka will be found in Appendix V. :— Production.

Years.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
							Full duty.	Duty-free or nominal duty.	Total.	
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1891-92	*a*.—Barágra	14,85,204 9 0	19,77,132 0 0	34,62,336 9 0	71,294 30 0	2·05	16,39,644 0 0	1,531 20 0	16,71,175 20 0	17,19,865 25 0
	b.—Bulsár	1,09,014 0 0	4,03,105 0 0	5,12,119 0 0	11,869 0 0	2·31	3,35,214 0 0	.....	3,35,214 0 0	1,65,036 0 0
	c.—Rest of Presidency.	23,15,912 25 56	78,92,324 19 22	1,02,08,237 4 78	11,57,780 11 16	11·34	64,07,604 7 40	6,18,923 15 62	70,26,527 23 22	20,23,929 29 40
	Total ...	39,10,130 34 56	1,02,72,561 19 22	1,41,82,692 13 78	*a*12,40,944 1 16	8·74	84,12,462 7 40	6,20,454 35 62	90,32,917 3 22	39,08,831 9 40
	d.—Portuguese Territory	2,75,784 2 0	4,88,272 35 40	7,64,056 37 40	*b* 3,75,791 19 40	3·77	2,43,913 3 0	1,44,352 15 0	3,88,265 18 0	.....
	Grand Total ...	41,85,914 36 56	1,07,60,834 14 62	1,49,46,749 11 38	16,16,735 20 56	8·49	86,56,375 10 40	7,64,807 10 62	94,21,182 21 22	39,08,831 9 40
1890-91	*a*.—Barágra	16,21,324 9 0	15,53,935 38 0	31,75,260 7 0	83,894 18 0	2·63	16,05,130 0 0	1,031 20 0	16,06,161 20 0	14,85,204 0 0
	b.—Bulsár	2,29,517 0 0	2,97,832 0 0	5,27,349 0 0	1,01,714 0 0	19·28	3,16,621 0 0	.....	3,16,621 0 0	1,09,014 0 0
	c.—Rest of Presidency.	30,00,453 31 70	65,98,693 26 70	95,99,147 18 60	1,02,417 27 70	10·44	56,80,781 15 40	6,00,035 29 54	62,80,817 5 14	23,15,912 25 46
	Total ...	48,51,295 0 70	84,50,461 24 70	1,33,01,756 25 60	11,88,026 5 70	8·93	76,02,532 15 40	6,01,067 9 54	82,03,599 25 14	39,10,130 34 56
	d.—Portuguese Territory	2,24,927 0 31	4,94,274 7 0	7,19,201 7 31	28,618 26 31	3·98	2,70,463 35 0	1,44,334 24 0	4,14,798 19 0	2,75,784 2 0
	Grand Total ...	50,76,222 1 21	89,44,735 31 70	1,40,20,957 33 11	12,16,644 32 21	8·67	78,72,996 10 40	7,45,401 33 54	86,18,398 4 14	41,85,914 36 56
1889-90	*a*.—Barágra	18,54,342 0 19	14,12,816 2 0	32,67,158 21 0	24,401 32 0	·07	16,20,401 0 0	1,031 20 0	16,21,432 20 0	16,51,324 0 0
	b.—Bulsár	1,91,390 0 0	3,61,801 0 0	5,53,191 0 0	20,829 0 0	3·76	3,02,845 0 0	.....	3,02,845 0 0	2,29,517 0 0
	c.—Rest of Presidency.	13,59,138 3 0	81,93,175 36 70	95,52,313 39 70	6,19,650 17 40	6·48	53,79,859 5 40	5,52,350 25 0	59,32,209 30 40	30,00,453 31 70
	Total ...	34,04,870 22 0	99,67,792 38 70	1,33,72,663 20 70	6,64,881 9 40	4·97	73,03,105 5 40	5,53,382 5 0	78,56,487 10 40	48,51,295 0 70
	d.—Portuguese Territory	1,06,422 27 40	5,58,575 4 40	6,64,997 32 0	21,372 6 49	3·21	2,49,563 19 0	1,69,135 6 0	4,18,698 25 0	2,24,927 0 31
	Grand Total ...	35,11,293 9 40	1,05,26,368 3 30	1,40,37,661 12 70	6,86,253 16 9	4·88	75,52,668 24 40	7,22,517 11 0	82,75,185 35 40	50,76,222 1 21
1888-89	*a*.—Barágra	11,93,425 18 0	22,61,503 1 0	34,54,928 19 0	89,453 20 0	2·58	15,10,101 0 0	1,031 20 0	15,11,132 20 0	18,54,342 19 0
	b.—Bulsár	1,11,333 0 0	4,11,543 0 0	5,22,876 0 0	14,422 0 0	2·75	3,17,064 0 0	.....	3,17,064 0 0	1,91,390 0 0
	c.—Rest of Presidency.	4,28,145 10 47	76,76,317 18 40	81,04,462 29 7	6,34,103 37 47	7·82	55,18,268 13 40	5,92,952 15 0	61,11,220 28 40	13,59,138 3 0
	Total ...	17,32,903 28 47	1,03,49,363 19 40	1,20,82,267 8 7	7,37,979 17 47	6·107	73,45,433 13 40	5,93,983 35 0	79,39,417 8 40	34,04,870 22 0
	d.—Portuguese Territory	1,67,649 1 40	3,37,252 6 40	5,04,901 8 0	29,775 31 40	5·89	1,87,062 12 0	1,81,640 17 0	3,68,702 29 0	1,06,422 27 40
	Grand Total ...	19,00,552 30 7	1,06,86,615 26 0	1,25,87,168 16 7	7,67,755 9 7	6·25	75,32,495 25 40	7,75,624 12 0	83,08,119 37 40	35,11,293 9 40
1887-88	*a*.—Barágra	6,72,023 19 0	21,75,195 31 0	28,47,224 10 0	1,08,641 12 0	3·81	15,43,626 0 0	1,531 20 0	15,45,157 20 0	11,93,425 18 0
	b.—Bulsár	1,70,707 0 0	2,72,421 0 0	4,43,128 0 0	7,558 0 0	1·70	3,23,337 0 0	900 0 0	3,24,237 0 0	1,11,333 0 0
	c.—Rest of Presidency.	2,20,072 34 40	70,48,448 30 52	72,68,521 25 12	6,75,443 29 53	9·29	56,13,409 22 0	5,51,523 2 72	61,64,932 24 72	4,28,145 10 47
	Total ...	10,62,803 13 40	94,96,065 21 52	1,05,58,873 35 12	7,91,643 1 53	7·49	74,80,372 22 0	5,53,954 22 72	80,34,327 4 72	17,32,903 28 47
	d.—Portuguese Territory	2,01,358 30 0	3,84,762 29 40	5,86,121 19 40	44,922 37 40	7·64	2,10,917 15 40	1,62,632 5 0	3,73,549 20 40	1,67,649 1 40
	Grand Total ...	12,64,167 3 40	98,80,828 11 12	1,11,44,995 14 52	8,36,565 39 3	7·50	76,91,289 37 40	7,16,586 27 72	84,07,876 25 32	19,00,552 30 7

(*a*) The total of loss and wastage against British Territory is made up of the following figures :—

	Mds. s. t.
Wastage from Moisture	2,98,234 18 56
Loss on account of over-estimation ...	8,59,414 29 40
Salt destroyed	82,182 11 0
Other causes	1,112 22 0
Total ...	12,40,944 1 16

(*b*) Out of the total of maunds 3,75,791-19-40 shown against Portuguese territory maunds 346,945-34-0 represent quantity made over to Portuguese Government on the termination of the Treaty and maunds 28,845-25-40 loss on account of over-estimation.

27. The accounts of Barágra salt opened with a balance of maunds 14,85,204-9-0. The quantity manufactured and brought to account during the year amounted to maunds 19,77,132 or to maunds 4,23,196-2-0 more than in the previous year. The sales Opening balances, seasons produce, closing balances, Runn works.

PRODUCTION.

exceeded those of last year by maunds 65,014, leaving a balance of maunds 17,19,865-39 at the close of the year showing an excess over last year's balance of maunds 2,34,661-30 and maunds 98,541-30 over that for 1889-90. It will thus be seen that the threatened diminution of supply which caused some apprehension during the last two years has not continued and it is hoped that the re-opening of the fallow pans at Khárághoda and the working of the additional pans in the Udu Agar will enable the department at no distant date to provide for a reserve stock equal to two years' demand, as desired in Government Resolution No. 6014 of 2nd September 1891. At the same time it seems expedient to continue the search for fresh sources of supply in the Runn. The site selected last year which gave such promising results on the trial wells sunk had to be abandoned, because it was found that the supply of some of the wells was merely a surface supply, and that the brine though excellent in quality would prove, on the wells being worked, insufficient in quantity.

Division.

28. The opening balance at Bulsár was maunds 1,09,014. The quantity manufactured and brought to account was maunds 4,03,105 or maunds 1,05,273 more than that of last year. The sales effected during the year were 3,35,214 maunds which though in excess by maunds 18,593 of those of the previous year left a balance of maunds 1,65,036 at the close of the year.

Rest of the Presidency.

29. The accounts for the rest of the Presidency opened with a balance of maunds 2,315,912-25-56. The produce of the year increased by about 13 lákhs nearly, all the tálukas contributing to the increase, the Ankola Táluka having made up last year's deficiency, the produce for the year under report being 1,51,304 maunds against 38,762 maunds for the last year.

Sales in the year under report.

30. The sales this year have proved unprecedently large, the year being, thus a red letter one in the annals of the Bombay Salt Department. The sales amounted to maunds 7,026,527-23-22 or to maunds 745,710 more than the sales of last year and were maunds 953,104 in excess of the average sales for the last five years. The increase is partially due to the large removals of salt which had found no market for some years past, for Calcutta during the year under report, and partially to the manner in which Bombay salt is pushing its way into markets hitherto inaccessible to it.

Portuguese Works.

31. As the transaction under this head cover only a portion of the year, *viz.*, 9½ months, no very satisfactory comparison with the results of the past year can be made. There was an opening balance of 275,784 maunds 2 seers and a quantity of 488,273 maunds was brought to account during the year, making a total stock of maunds 764,057 against a stock of 719,201 maunds for the last year, showing an increase of 44,856 maunds in total stock. A decrease of maunds 26,533 is noticeable in sales during the year. A balance of some 346,946 maunds was handed over to the Portuguese Government on the conclusion of the Treaty. The Portuguese authorities were distinctly given to understand that it was the wish of the British Government that the British Government surplus stock should be placed at the disposal of the proprietors of the works, but of course no steps could be taken by this Department to enforce compliance with this wish.

Loss and Wastage.

32. The total quantity of salt written off on account of loss and wastage exclusive of salt in Portuguese territory reached the very large figure of 1,240,944 maunds 1 seer 16 tolás, showing an increase over the amount written off last year under this head of 52,917 maunds 35 seers 26 tolás. This increase is chiefly noticeable in the Konkan or Sea salt and may be mainly traced to miscalculations due to the imperfect working of the rectangular heap system. This system, though perfect enough in theory, has proved

Rest of the Presidency.

Loss and Wastage.

at the private works in the Konkan a complete failure in practice; and I have, therefore, had no hesitation in putting an end to it and reverting to the old conical heap system introduced by Mr. (now Sir Charles) Pritchard. Not only were grave mistakes made in calculating the cubical contents of heaps but the rectangular mounds, on the side exposed to the full force of the monsoon winds, were hollowed out and suffered severely from rain-storms.

33. There was also considerable carelessness in thatching the salt intended for the Calcutta market, and as these heaps had been standing exposed for several years the wastage found in them was naturally great. In addition to the large quantities of this salt removed during the year, considerable quantities were destroyed under proper sanction, and this of course tended to swell the Loss and Wastage account. But, on the whole, carelessness in estimation in former years insufficient thatching, and excessive moisture are responsible for the increase in wastage and these are happily causes which can be guarded against and remedied in future years. The attention of all officers was drawn to the necessity for greater care in estimating the crop in the year under report, and it is hoped the result of the extra care bestowed will be apparent when sales take place in the coming season.

Barágra Salt.

34. In Barágra salt the wastage recorded is 12,599 maunds 28 sers less than in the previous year due to the incomplete clearance of the compartments on which wastage is calculated.

Dhárásna.

35. The quantity of salt written off at Bulsár during the year amounted to maunds 11,869 against 101,714 maunds in the previous year. Out of this, 1,008 maunds were written off on account of loss caused by floods, 467 maunds on account of wastage by moisture, and the remainder 10,394 maunds on account of over-estimates.

Distribution. Baragra Salt.

36. The manner in which issues of Barágra salt were distributed during 1891-92 and in the previous year is shown below :—

	1890-91.					1891-92.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda	69,157 20	4,26,666	3,37,488	2,73,254 0	11,06,565 20	64,373 20	4,65,381	3,20,934	2,76,361	11,27,049 20
Ahmedabad Depôt ...	1,04,570 0	...	.....	21,792 0	1,26,371 0	1,13,722 0	.....	.....	22,122	1,35,844 0
Agencies	3,18,670 0	...	.....	54,555 0	3,73,225 0	3,50,531 0	.....	.....	57,751	4,08,282 0
Total ...	4,92,406 20	4,26,666	3,37,488	3,49,601 0	16,06,161 20	5,28,626 20	4,65,381	3,20,934	3,56,234	16,71,175 20

The issues again show an increase amounting to 65,014 maunds as compared with the previous year. This increase is chiefly attributed to the increased facilities afforded for removals for local consumption by the opening of the Mehsana-Viramgám extensions, and to the steady expansion of the salt trade in the Central Provinces. Removals to the North-Western Provinces show a falling off of 16,554 maunds due to ordinary fluctuations of trade.

From Khárághoda.

37. The issues from the Main Stores at Khárághoda show an increase of maunds 38,715 and 3,107 in removals to the Central Provinces and Central India, and a decrease in the removals for local consumption and on account of exports to the North-West Provinces. The net result is, however, an increase in issues from the Main Stores of 20,484 maunds as compared with the previous year.

Distribution. Bara'gra Salt.

From the Ahmedabad Depôt and the Agencies.

38. The issues at the Ahmedabad Depôt and at the Agencies show an increase of 9,473 and 35,057 maunds respectively over that of the preceding year.

Considered according to destination.

39. Dealing with each branch of the trade separately, the following table shows in detail the issues for local consumption. There is an increase of about 15,000 maunds in the issues for the Panch Mahâls, of about 5,000 maunds for the Ahmedabad District, of 8,000 maunds for the Mahi Kántha Agency, of about 7,000 maunds in the Gáikwár's territory over the figures for the last year. The only decrease noticeable is a decrease of 1,666 maunds in the supply for Cambay :—

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	9,597 0	9,644 20	81,273 0	85,376 0	28,224 0	29,402 0	1,19,094 0	1,24,422 20
Kaira	...	...	650 0	580 0	95,962 0	96,331 0	96,612 0	96,911 0
Broach	534 0	269 0	...	...	...	...	534 0	269 0
Panch Mahâls	...	...	...	...	56,460 0	71,973 0	56,460 0	71,973 0
Gáikwár's Territory ...	40,738 0	37,827 0	3,073 0	3,138 0	74,661 0	84,828 0	1,18,472 0	1,25,793 0
Mahi Kántha Agency ...	7,535 0	5,325 0	18,642 0	23,736 0	13,815 0	18,021 0	38,992 0	47,082 0
Rewa Kántha Agency ...	...	...	941 0	892 0	22,224 0	23,463 0	23,165 0	24,355 0
Pálanpur Agency	7,292 20	6,630 20	...	...	22,506 0	24,429 0	29,798 20	31,059 20
Káthiáwár Agency... ...	1,847 0	1,783 20	...	...	...	...	1,847 0	1,783 20
Cambay	1,335 0	2,403 0	...	...	4,818 0	2,084 0	6,153 0	4,487 0
Bombay	273 0	473 0	...	...	...	...	273 0	473 0
Poona...	6 0	18 0	...	...	...	...	6 0	18 0
Total ...	69,167 20	64,373 20	1,04,579 0	1,13,722 0	3,18,670 0	3,50,531 0	4,92,406 20	5,28,626 20

Free issues under agreements with Native States.

	Mds.	s.
Pátri	340	20
Jhinjhúváda ...	340	20
Rádhanpur ...	350	20
Cambay	500	0
Total	1,531	20

40. As usual, the total quantity of salt shown above as issued for local consumption includes 1,531 maunds 20 sers granted free of duty to the Native States named in the margin, by way of compensation for the suppression of their salt-works.

Central Provinces.

41. The exports to the Central Provinces show an increase of 38,715 maunds. The issues were all made from the Main Stores. The increase is in some measure due to the fact that traders last year held back from making purchases in the hope that they would get a reduction of freights on the opening of the Viramgám-Mehsána Line, and they had to make up the deficiency during the year under report.

The following table exhibits the quantities consigned to each station in the Central Provinces :—

Names of Stations.	1890-91.	1891-92.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera	39,783	45,924	6,141	...
Harda	24,297	24,297	...	...
Timarni...	4,005	5,607	1,602	...
Sioni	17,355	16,821	...	534
Itársi	13,884	15,219	1,335	...
Bágra	5,340	5,073	...	267
Semri	4,005	2,670	...	1,335
Sohagpur	5,340	4,005	...	1,335
Piparia	10,413	10,947	534	...
Bankheri	11,481	11,214	...	267
Gadarwara	35,511	33,909	...	1,602
Sahora	1,335	1,335	...	...
Kareli	22,695	23,496	801	...
Narsingpur	11,481	9,612	...	1,869

Names of Stations.	1890-91.	1891-92.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Chindwára	16,287	19,224	2,937	...
Saipura	2,403	3,738	1,335	...
Sehora Road	14,418	17,088	2,670	...
Salimnabad	1,869	3,738	1,869	...
Katni	38,181	37,380	...	801
Myhere	4,806	5,874	1,068	...
Hoshangabad	3,471	3,204	...	267
Khirkian	3,738	5,073	1,335	...
Saugor	22,161	28,302	6,141	...
Duleria	267	...	...	267
Jabalpur	1,03,062	1,19,082	16,020	...
Umaria	267	...	...	267
Babai	267	267	...	...
Deori	8,544	9,345	801	...
Pagdhal...	...	267	267	...
Karaklul	..	801	801	...
Khandwa	...	267	267	...
Panager	...	534	534	...
Gandia	...	267	267	...
Garakata	...	267	267	...
Tumsar Road	...	267	267	...
Khoray	...	267	267	...
Total ...	4,26,666	4,65,381	47,526	8,811

42. The exports to the North-West Provinces show, as already observed, a decrease of 16,554 maunds as compared with the preceding year and of 26,967 as compared with 1889-90. For the North-West Provinces.

But this decline, though serious, seems to be mainly due to the ordinary fluctuations of trade, and need not be accepted as decisive indication of a failure on the part of Barágra salt to retain its hold on the markets of the North-West.

43. The total issues for Rájputána, Central India and Bengal show a further improvement, the issues being 6,633 in excess of those of the previous year. For Rájputána, Central India and Bengal.

44. There is also a small increase in the road-borne exports to Rájputána against which there is a decrease of some 731 maunds in direct consignments by rail to stations in Rájputána. Exports to Rájputána.

45. The consignments to stations in Málwa for the last two years are shown below:— To Málwa

Stations.	1890-91.	1891-92.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	21,627	28,035	6,408	...
Indore	94,251	97,455	3,204	...
Fatehabad	4,806	5,607	801	...
Ujjain	46,458	46,191	...	267
Chambal	2,937	2,136	...	801
Barnagar	16,821	20,025	3,204	...
Ranija	534	267	...	267
Pahlia	267	534	267	...
Barwaha	1,869	2,403	534	...
Jaora	34,176	28,302	...	5,874
Dhodhar	267	801	534	...
Mandesur	33,108	23,496	...	9,612
Ratlam	13,350	16,554	3,204	...
Nawli	...	2,403	2,403	...
Delander	267	...	...	267
Partap Garh	...	267	267	...
Neemuch	...	267	267	...
Total ...	2,70,738	2,74,743	21,093	17,088

Distribution To Malwa.

46. There has been an increase of 4,005, maunds on the whole. The falling off in Exports to Mhow noticed last year has disappeared, but as a set-off against this there has been a very considerable decline in exports to Jáora and Mandesar.

Barágra Salt.

47. The following table shows the sales of Barágra Salt since 1873-74:—

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána and Malwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	9,30,793
1877-78 ...	4,67,992	4,19,127	...	80,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ..	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132
1889-90 ...	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432
1890-91 ...	4,92,406	4,26,666	3,37,488	3,49,601	16,06,161
1891-92 ...	5,28,626½	4,65,381	3,20,934	3,56,234	16,71,175½

The sales during the year under report are the largest on record excepting in the years 1885-86 and 1886-87 when the failure of the Sambhar crop occasioned such an abnormal demand for Bárágra Salt.

Distribution of Sea Salt.

48. The following comparative statement shows the quantities of salt which passed into consumption within and without the Presidency from Gujárat, Konkan and Kánara works in British territory and from those in the Portuguese territory together with the distribution of the issues.

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	..	..	..	..	..	..	..	..	..
Umbargaon	..	..	..	..	..	..	..	..	..	..
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ..	12,62,163	13,53,688	18,795	20,253	6,77,299	7,18,151	4,48,282	6,39,658	12,96,206	12,22,197
Shiroda	..	..	..	..	..	..	..	..	..	720
Sánikatta	..	..	..	..	..	..	..	..	4,618	11,167
Total ..	12,62,163	13,53,688	18,795	20,253	6,77,299	7,18,151	4,48,282	6,39,658	13,00,824	12,34,084
Portuguese India	..	..	..	..	..	..	..	..	40,850	39,975
Grand Total ...	12,62,163	13,53,688	18,795	20,253	6,77,299	7,18,151	4,48,282	6,39,658	13,41,674	12,74,059

Distribution of Sea Salt.

From	For Export to—*continued.*				For Local Consumption.					
	Foreign Malabár (Travancore and Cochin).		Mysore.		In Portuguese India.		Within the Presidency.		Total.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	12,734	10,371	3,16,621	3,35,214	3,29,355	3,45,585
Umbargaon	...	...	...	...	...	...	8,467	8,605	8,467	8,605
Bassein, Ghodbandar, Mátunga, Trombay, Urán, Karanja, Panvel and Pen... ...	5,89,220	6,06,832	40,740	75,502	...	...	17,65,206	*22,14,580	60,97,911	68,50,861
Shiroda...	...	...	...	...	...	...	65,239	70,688	65,239	71,408
Sánikatta	...	...	240	396	...	...	1,04,342	84,424	1,09,200	95,987
Total ...	5,89,220	6,06,832	40,980	75,898	12,734	10,371	22,59,875	27,13,511	66,10,172	73,72,446
Portuguese India	...	...	309	525	1,34,648	1,26,909	2,26,257	2,10,152	4,02,064	3,77,561
Grand Total ...	5,89,220	6,06,832	41,289	76,423	1,47,382	1,37,280	24,86,132	29,23,663	70,12,236	77,50,007

*Includes sale at Castle Rock maunds 4,695.

From Bulsár salt-works. Rest of Presidency.

49. There is a further increase of 18,593 maunds in the sales from the Bulsár salt-works and the issues from the works near Bombay have risen from maunds 60,97,911 in 1890-91 to maunds 68,50,861 during the year under report, showing an increase of 7,52,950 maunds. An increase occurs in all the tálukas except Pen and Ghodbandar which are both somewhat handicapped by their position in competing with other works. At Ghodbandar the creeks still continued to silt up and the difficulty of removing salt by sea has increased. There can be no doubt that the fall in the price of salt has stimulated the demand and that the absence of all indication of any desire to disturb the duty has had an excellent effect upon the trade. The decline in the sales at Sánikatta which was fully explained last year has continued during the year under report.

From works in Portuguese India.

50. The issues show a decrease of 25,631 maunds being 3,77,561 maunds for the year under report as against maunds 4,03,192 for the preceding year. The transactions were closed on the 14 January on account of the termination of the Treaty.

From the British and Portuguese works together.

51. Taking British and Portuguese works together the removals of sea salt show an increase of maunds 7,37,771 during the year under report, this increase being chiefly due to large removals of salt from the works near Bombay.

52. The distribution of issues viewed according to their destination show that there has been a substantial development of trade in all parts of the country including issues for consumption within the Presidency.

For Central Provinces.

53. The export of salt to the Central Provinces shows an increase of maunds 91,525 over that of the last year. It would seem that the light sifted Bombay salt is gaining in popularity in the Central Provinces at the expense of Northern India and other salts.

Central India.

54. The issues for Central India are very small and call for no remarks.

For Nizám's territory.

55. The exports to the Nizám's territory show an increase of 40,852 maunds.

For Calcutta.

56. A marked improvement has taken place in this trade during the year under report, the exports for the year being 6,39,658 maunds as against 4,48,282 maunds for 1890-91 and 3,55,712 maunds for 1889-90, showing an increase of 1,91,376 maunds over 1890-91, and of 2,83,946 maunds over 1889-90. The salt exported to Calcutta is generally salt of a very inferior quality, which is sold by the proprietors at very low rates, sometimes for the

Distribution of Sea Salt.

mere cost of the storage. It is sometimes removed merely as a kind of ballast. The salt export trade to Calcutta thus depends mainly on the freight rate question. If freight is low the trade revives, otherwise not.

For British Malabár.

57. Although there is a little falling off amounting to 67,615 maunds in this trade during the year under report, due probably to ordinary fluctuations of trade and perhaps in some degree to the scarcity prevailing in that part of the country, the Bombay salt trade with British Malabár seems likely to continue to expand.

For Foreign Malabár.

58. There is an increase of 17,612 maunds in the export of salt to Foreign Malabár due to an increased quantity having been indented for by the Native State during the year under report.

For Mysore.

59. The exports to Mysore show an increase of 35,134 maunds over last year due to the increased use of the West of India Portuguese Railway by the Bombay merchants. This is a satisfactory feature, but the Bombay salt trade with Mysore would probably largely expand if the G. I. P. and Southern Marátha Railways were to quote more favourable rates for the through traffic from Bombay *viâ* Poona and Dhárwár.

For local consumption in Potuguese territory.

60. The quantity of salt issued for local consumption in Portuguese India amounted to 1,37,280 maunds as compared with 1,47,382 maunds for the last year, showing a decrease of 10,102 maunds due chiefly to the closing of the transactions earlier by 2½ months on account of the termination of the Treaty.

In British Territory.

61. The quantity of salt issued for local consumption in British territory shows an increase of 4,37,531 maunds over last year, the quantity issued during the year under report being 29,23,663 maunds as against 24,86,132 maunds in 1890-91. But in the absence of exact informations as to the exent of export by road to places beyond the Presidency the accuracy of these figures cannot be vouched for.

Free issues.

62. The issues of salt duty free amounted to 1,56,443 maunds 30 sers 62 tolás against 1,56,094 maunds 13 sers 54 tolás in 1890-91 ; the details are given in the subjoined table :—

Issues.	1890-91.	1891-92.	More.	Less.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,42,132 4 0	1,33,927 15 0	.....	8,204 29 0
2. Under the terms of the Janjira convention ...	10,399 29 54	9,936 15 62	.....	463 13 72
3. To replace salt lost at sea before final check ...	1,240 0 0	969 0 0	.....	271 0 0
4. For fish-curing yards in British territory,.. ...	2,322 20 0	11,611 0 0	9,288 20 0	.....
Total ...	1,56,094 13 54	1,56,443 30 62	9,288 20 0	8,939 2 72
		Deduct—Decrease ...	8,939 2 72	
		Net Increase ...	349 17 8	

Under the Portuguese Treaty.

Particulars of issues under the terms of the Portuguese Treaty are given below :—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	93,759 0 0	67,280 20 0	34,386 25 0	55,662 20 0	275 0 0	280 0 0	1,28,420 25 0	1,23,223 0 0
Daman	10,752 0 0	7,315 0 0	2,959 19 0	3,389 15 0	.....	.....	13,711 19 0	10,704 15 0
Total ...	1,04,511 0 0	74,595 20 0	37,346 4 0	59,051 35 0	275 0 0	280 0 0	1,42,132 4 0	1,33,927 15 0

Distribution of Sea Salt.

63. There is a decrease of 8,204 maunds 29 seers, the whole of which has occurred in Goa, mainly in the quantities issued for domestic consumption. This is attributable to the necessity for closing accounts 2½ months earlier than usual on account of the termination of the Treaty. There was an increase in the quantity issued for fish-curing due to the very favourable nature of the fishing season. A decrease of 463 maunds 13 seers 72 tolás is observable in the quantity issued to Jánjira State and of 271 maunds in the quantity of salt issued to replace salt lost at sea. There is an increase of 9,288 maunds 20 seers in quantities issued for fish-curing in British India: but much of this increase is due to the fact that it was deemed advisable to stock the Vengurla and Gangavali Fish-curing yards with two years' supply of Goa salt before the close of the Treaty.

General features of the year's transaction.

64. The year under report has been marked by a general increase in the sales of both Bárágra and Konkan salt. The trade in the former displays a more expanded development with all places previously supplied except with the North-Western Provinces where there has been a gradual falling off.

65. Konkan salt continues to advance into the Madras Presidency, and the trade with Calcutta shows signs of revival. The railway rates for the carriage of Bombay salt ranged higher than they ought to range during the year under report otherwise I should probably have had the pleasure of recording a far more marked expansion of the Bombay Salt Trade. Railway rates for salt admit of considerable reduction and the possibility of quoting the lowest admissible rate for the carriage of salt is one to which attention is being directed.

Consumption.

Consumption.

Consumption for the whole Presidency.

66. The total quantity of salt which passed into consumption in the Presidency amounts to 35,11,706 maunds as shown in the margin. The deduction of 2,47,000 maunds on account of the estimated but unrecorded exports to Nizám's territory and Mysore hitherto taken into consideration as the probable yearly export has been disregarded this year and the actual exports have been treated as the correct figure. Taking the population at 23,902,006 according to the Census of 1891, the average consumption per head comes to 11·82 lbs. as against 11·23 last year.

	Mds.	
Barágra salt	5,28,626	
Sea salt	29,23,663	
		34,52,289
Add—		
Imported salt	59,417	
		35,11,706
Deduct—		
Probable exports by road to Nizam's territory and Mysore.	76,423	
Balance for local consumption ...	34,35,283	

In Gujarát.

67. The quantity of salt removed for consumption in Gujarát was:—

	Mds.
Barágra salt issued for local consumption ...	5,28,626
Bulsár salt	3,35,214
Konkan salt carried to Gujarát	3,553
	8,67,393
Add—	
Imported salt	22
	8,67,415
Deduct—	
Exports of Bulsár salt to districts outside the Province of Gujarát...	13,845
	8,53,570

This quantity for a population of 8,633,220 would give an average of 8·13 lbs. per head.

Consumption.

In the rest of the Presidency.

68. The quantity of salt consumed in other parts of the Presidency *viz.*, the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara may be estimated as under:—

	Mds.
Quantity of salt consumed in the whole of the Presidency	34,35,283
Deduct—	
Quantity of salt consumed in Gujarát ...	8,53,570
	25,81,713

The population affected being taken at 15,268,786 souls, the average consumption per head would come to 13·91 lbs.

69. The following statement shows the annual average consumption per head of population for the whole Presidency, for Gujarát, and for Khándesh, the Deccan and other districts, respectively, according to the Census figures of 1891:—

Year.	For the whole Presidency, including Já'njira.		Gujara't.		Kha'ndesh, the Deccan and other districts of the Presidency, including Já'njira.	
	Population, 23,902,006.		Population, 8,633,220.		Population, 15,268,786.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1891-92	34,35,283	11·82	8,53,570	8·13	25,81,713	13·91

It will be seen from the above that the average rate of consumption except in Gujarát has increased. The average consumption per head in Gujarát last year calculated on the correct figures as ascertained by the Census of 1881 (*viz.* 75,94,775 and not 67,09,256 as shown in previous Salt Administration Reports) amounted to 8·71, according to the figures of the new Census, the average consumption in Gujarát for the year under report is 8·13 per head, thus showing a slight decrease.

Wholesale market prices.

70. The following table shows the wholesale market prices of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August and December of each of the calendar years 1890 and 1891. The rates quoted are those given in the price current lists published in the *Government Gazette*—

Districts.	April.				August.				December.			
	1890.		1891.		1890.		1891.		1890.		1891.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Bombay	3	15 4	3	15 4	3	12 3	3	15 4	3	12 3	3	15 4
Ahmedabad	3	0 4	3	0 4	3	1 0	3	0 4	3	0 4	3	0 4
Kaira	3	1 0	3	1 0	3	0 4	3	1 0	3	1 0	3	1 0
Panch Mahals	3	2 7	3	2 7	3	3 10	3	2 7	3	3 10	3	5 5
Broach	3	1 4	3	1 4	3	2 4	3	2 8	3	1 4	3	1 9
Surat	3	3 5	3	3 5	3	3 5	3	3 5	3	3 5	3	3 5
Thána	3	1 11	3	3 4	3	4 8	3	3 0	3	4 8	3	3 0
Kolába	2	15 3	2	15 4	2	15 8	3	0 8	3	0 0	3	0 8
Ratnágiri	3	2 0	2	15 5	3	9 9	3	12 10	3	1 9	3	1 1
Kánara	3	10 11	3	9 7	3	9 8	3	10 3	3	10 3	3	9 7
Násik	2	14 4	3	0 8	3	0 0	3	1 10	3	4 0	3	6 2
Khándesh...	3	13 10	3	11 10	3	13 10	4	3 2	3	12 2	3	13 3
Ahmednagar	3	3 11	3	4 4	3	4 2	3	3 10	3	4 3	3	5 9
Sholápur	3	5 6	3	5 7	3	5 3	3	6 6	3	5 9	3	5 9
Poona	3	5 5	3	4 6	3	7 0	3	6 5	3	6 5	3	8 0
Satára	3	3 2	3	3 8	3	5 10	3	7 8	3	8 5	3	11 5
Belgaum	3	0 3	2	15 9	3	7 6	3	6 1	3	2 9	3	2 6
Dhárwár	3	14 6	3	14 1	3	15 9	3	13 8	4	0 11	3	12 8
Bijápur	4	0 9	3	14 9	3	15 1	3	14 11	4	0 9	3	14 11

Consumption

71. The price of salt, as usual, reached the lowest level in April and its highest in August, difficulties of distribution during the monsoon accounting for the gradual rise. Prices in Bombay remained steady and there were only slight fluctuations in Gujarát. But the fluctuations in Ratnágiri, where prices rose from Rs. 2-15-3 in April to Rs. 3-12-10 in August, although mainly due to the inaccessibility of the district during the rains seem to point to the necessity for taking steps to equalize the supply and special report has been called for on this subject. The variations in other parts of the Presidency have been normal.

72. I continued to make personal enquiries at the shops and stalls in various villages towns and bazárs visited in the course of my tour as to the incidence of the salt-tax and the result has been to confirm the opinion I expressed in paragraph 71 of last year's Report, that the pressure of the tax on the individual is so slight that neither the petty retailer nor the ordinary purchaser is aware of the presence of the duty in the price.

Revenue and Expenditure.

COLLECTIONS.

73. The gross collections under the head of Salt Revenue in 1891-92, amounted to Rs. 2,26,38,846-15-5, against Rs. 2,10,26,192-8-3 in 1890-91 and show an increase of Rs. 16,12,654-7-2. As compared with the average receipts for the four years ending 1890-91, the increase amounts to Rs. 35,43,161-12-8.

74. The receipts on account of Imperial and Provincial Revenue, respectively, for the last five years are exhibited below, arranged under their main heads :—

	1891-92.	1890-91.	1889-90.	1888-89.	1887-88.	Average of four years ending 1890-91.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt-works for home and inland consumption ...	1,54,47,768 11 6	1,46,88,303 9 6	1,46,00,898 6 0	1,38,09,967 15 6	1,23,06,672 6 8	1,38,51,160 9 5
2. Do. do. on exports to Calcutta ...	17,30,210 0 0	14,89,835 0 0	11,83,810 0 0	9,23,054 8 0	12,15,638 0 0	12,10,506 14 0
3. Do. do. British Malabár.	41,14,840 10 0	35,99,560 10 0	30,81,450 0 0	22,82,250 8 0	25,38,495 0 0	28,7.,139 0 6
4. Do. do. at nominal rates.	9,457 13 0	8,926 3 6	9,369 6 0	8,185 1 9	10,185 2 0	9,166 7 4
5. Duty on imports by sea ...	19,435 0 6	12,023 0 3	14,385 1 8	17,140 15 7	9,573 6 11	13,280 10 1
6. Do. by land ...	1,29,107 11 1	31 14 0	37 8 0	42 7 0	33 3 7	30 4 2
7. Duty on salt removed from Portuguese salt-works ...	6,21,770 3 0	6,75,909 11 0	6,23,912 11 0	4,68,637 12 0	4,54,697 4 6	5,55,786 13 7
8. Cost price realized on do. ...	30,115 14 6	22,866 13 9	23,426 8 9	44,182 2 1	38,017 3 4	32,123 3 0
9. Sale-proceeds, Baráqra salt ...	2,85,605 6 7	2,68,296 8 1	2,75,526 2 6	2,58,476 0 1	4,23,066 15 1	3,06,311 6 5
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	12,858 7 7	9,175 15 5	8,596 3 11	7,485 14 0	6,473 5 11	7,932 13 10
11. Ground-rent	38,448 7 3	36,387 9 9	37,663 3 2	40,228 8 11	41,858 7 5	39,034 7 4
12. Farms of Government salt-works	80,806 1 10	1,10,584 11 6	1,05,239 12 4	86,784 6 3	71,187 3 4	93,449 0 4
13. Proprietary right of Government in certain salt-works ...	61,132 0 8	57,730 12 8	57,874 10 11	55,911 10 6	57,661 15 10	57,294 12 6
Total Imperial ...	2,25,81,556 7 6	2,09,79,682 7 5	2,00,22,189 10 3	1,80,02,347 13 8	1,72,03,549 10 7	1,90,51,942 6 6
Provincial.						
14. Proceeds of fines, forfeitures and confiscations	2,658 8 5	701 6 4	810 6 0	615 13 3	2,627 4 3	1,158 11 5
15. Payments by Shilotris of cost of establishment employed to watch their salt-works	28,896 8 8	22,440 0 3	19,766 9 0	15,119 7 1	10,975 14 4	17,075 7 8
16. Miscellaneous	15,735 6 10	13,368 10 3	19,486 0 2	13,471 7 4	15,588 3 0	15,478 9 2
17. Contributions from Ports Fund towards cost of Coast-guards Establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ...	57,290 7 11	46,510 0 10	50,062 15 2	39,206 11 8	39,191 5 7	43,742 12 3
Grand Total ...	2,26,38,846 15 5	2,10,26,192 8 3	2,00,72,252 9 5	1,80,41,554 9 4	1,72,42,741 0 2	1,90,95,685 2 9

Imperial.

75. The realizations of Imperial Revenue show, when compared with last year, an increase of Rs. 16,01,874-0-1. The principal fluctuations in the several items which make up this Revenue are explained below.

76. Under increase the following items call for notice :—

Items of Increase.

Items numbers 1, 2 3, and 7.—Represent the total excise duty realized on salt issued from works in the Presidency including Portuguese India, which amounts to Rs. 2,19,14,589-8-6 against Rs. 2,04,53,648-14-6 in 1890-91 and Rs. 1,94,90,071-1-0 in 1889-90, showing a net increase of Rs. 14,60,930-10-0 and of Rs. 24,24,518-7-6

Revenue and Expenditure.
COLLECTIONS.
IMPERIAL.

over 1890-91 and 1889-90 respectively. The increase this year is due to larger removals of duty-paid salt during the year under report, than in the preceding year.

As, however, owing to the credit bond system the duty figures do not (except in the case of imported salt) correspond with the quantities shown in any given year, as issued, the following table (showing for the last three years what the transactions, credit and cash, have been) will probably be found of use in settling the revenue due to the transactions of each year.

	1889-90.		1890-91.		1891-92.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	70,21,939 10 40	1,75,52,092 8 6	76,07,697 36 40	1,90,18,994 12 6	84,46,459 36 40	2,11,16,399 12 6
2. Quantity issued on credit bonds during the year, but the duty on which was recovered in the next year ...	4,58,014 16 0	.....	1,41,615 6 0	.....	99,097 12 0	.....
3. Quantity remaining unissued at the end of the preceding year, and issued in the year, duty on which at Rs. 2-8-0 was realized and accounted for in that year	72,714 38 0	.....	1,05,843 8 0	.....	110,818 2 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	16,67,119 6 0	.....	11,45,036 0 0	.....	3,54,037 14 0
5. Duty realized in the year, but quantity not issued until after the expiry of the year .	.....	2,64,608 0 0	.....	2,77,045 2 0	.....	4,33,373 4
6. Duty realized for salt to be issued, but subsequently refunded	.....	3,447 6 0	.....	12,583 0 0	.....	10,778 12 0
7. Differential duty	.....	2,803 12 0	.....	.....	.....	.....
Total ...	75,52,668 24 40	1,94,90,671 0 6	78,55,156 10 40	2,04,53,658 14 6	86,56,375 10 40	2,19,14,589 8 6

Items of Increase.

Item No. 5.—The increase of Rs. 7,412-0-3 is due partly to larger importation of Sinda salt from Bandar Abbas and partly to quantity of salt imported from Goa to Honávar after the termination of the Anglo-Portuguese Treaty.

Item No. 6.—There is an increase of Rs. 1,29,075-13-1 which is due to importation of Goa salt across the frontier into British Districts after the termination of the Treaty.

Item No. 8.—The increase of Rs. 7,249-0-9 is due to greater quantity of fish cured at the fish-curing yards entailing larger sales of British Government salt, also to the disposal of the British Government salt at nominal prices at the termination of the Treaty.

The increase of Rs. 17,308-14-6 in *Item No. 9* is due to larger issues of salt at Khárághoda and the Ahmedabad Depôt.

The increase of Rs. 3,682-8-2 under *Item No. 10* is due mainly to excesses discovered on consignments of salt exported to Mangalore over wastage allowance of 5 per cent. at places of import, duty on which was recovered at the Bombay Custom House Treasury.

Under *Item No. 11* there is an increase of Rs. 2,060-13-6, due mainly to increased sales in works, where ground-rent is levied on sales instead of an acreage, and partly to collections of arrears during 1891-92.

The only other item that shows increase is No. 13. The increase of Rs. 3,401-4-0 under this item is due to increased sales at Khárághoda Ahmedabad and Bulsár.

Items of Decrease.

The only items of the decrease are Nos. 7 and 12. The decrease of Rs. 54,139-8-0 under *Item No. 7* is due to the fact that the sales of salt were stopped two and a half months before the close of the year in consequence of the termination of the Treaty, and that under *No. 12* the decrease amounts to Rs. 29,778-9-8. Of this amount a decrease of Rs. 10,878-11-8 is due to the expiration of the farms or leases in Goa in consequence of the termination of the Treaty; the remaining decrease of 18,899-14-10 in the Presidency proper is due to the failure of payments of the full instalments by the lessees of Government salt-works at Bassein and also to smaller bids received for the Government salt-work at Shiroda.

Revenue and Expenditure.

77. The total receipts under Provincial amounted to Rs. 57,290-7-11 against Rs. 46,510-0-10 for 1890-91 and show a net increase of Rs. 10,780-7-1.

Item of Increase.

Out of the increase of Rs. 1,957-2-1 in *Item No. 14* the sum of Rs. 222-2-6 is due to certain traders having forfeited their deposit money for failing to remove British Government salt within the time agreed upon and also to the recovery from the Portuguese Courts of certain articles confiscated in a salt-smuggling case last year; the remaining increase in the Presidency proper is due to the value of property confiscated, but redeemed on payment, being larger during 1891-92.

The increase of Rs. 6,456-8-5 in *Item No. 15* is due partly to the recovery of charges from shilotris for additional establishment having been entertained during the year and partly to arrears of pension contributions recoverable from shilotris since 1888-89 having been recovered during 1891-92.

Item No. 16 "Miscellaneous" shows a net increase of Rs. 2,366-12-7, of which the sum of Rs. 1,063-8-1 is due to the disposal by auction of several useless articles, fish-curing yard, enclosures and buildings owing to the termination of the Treaty; the remaining increase is due to ordinary fluctuations.

Expenditure.

78. In the subjoined table particulars of expenditure for the year under report are contrasted with the previous year, expenditure on account of the administration of Portuguese India, Goa and Daman Frontiers, and of the Presidency proper being separately shown :—

No.	Items.	1890-91.	1891-92.	Increase.	Decrease.
	SALT—IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	PORTUGUESE INDIA.				
	Superior Supervising Establishment.				
1	Pay	15,503 12 7	12,611 4 11	....	2,892 7 8
2	Travelling allowance	1,377 15 7	1,500 3 3	122 3 8	....
3	Tentage	....	....	....	....
	Subordinate Establishment.				
4	Pay	82,205 4 1	75,727 7 11	....	6,477 12 2
5	Travelling allowance	2,926 0 5	2,612 12 9	....	313 3 8
6	Petty supply allowance	870 12 9	622 10 11	....	248 1 10
7	Service stamps and bearing postage	80 2 3	70 6 3	....	9 12 0
8	Telegraph charges	34 0 0	132 15 0	98 15 0	....
9	Office rent	586 0 0	586 4 5	0 4 5	....
10	Boat stores and repairs	1,006 13 1	1,064 6 6	57 9 5	....
11	Dead stock articles	256 8 0	17 6 0	....	239 2 0
12	Salt purchase and freight	13,516 12 9	30,846 13 3	17,330 0 6	....
13	Conveyance of treasure	22 14 6	26 1 0	3 2 6	....
14	Carriage of records	10 5 0	222 9 1	212 4 1	....
15	Rewards in salt cases	19 0 0	....	....	19 0 0
16	Petty construction and repairs of salt buildings	1,649 10 4	1,226 9 3	....	423 1 1
17	Law charges	18 8 10	....	....	18 8 10
18	Thatching of salt heaps	261 14 9	456 12 11	194 14 2	....
19	Compensation to proprietors of salt-work	1,61,912 6 2	1,75,043 13 2	13,131 7 0	....
20	Miscellaneous	2 0 9	1 10 0	....	0 6 9
	Total	2,82,260 13 10	3,02,770 2 7	31,150 12 9	10,641 8 0
	SALT REVENUE.				
	GOA AND DAMAN FRONTIER.				
	Subordinate Establishment.				
	Pay	....	13,697 3 5	13,697 3 5	....
	Travelling allowance	....	150 1 10	150 1 10	....
	Petty supply allowance	....	13 11 3	13 11 3	....
	Boat stores and repairs	....	581 2 5	581 2 5	....
	Petty construction and repairs	....	140 1 0	140 1 0	....
	Conveyance of weapons and steel yards	....	47 0 0	47 0 0	....
	Total	....	14,629 3 11	14,629 3 11	....
	Refunds and Drawbacks.				
21	Excise duty on salt, &c., refunded	96,156 0 0	1,02,261 1 0	6,105 1 0	....

Revenue and Expenditure.

EXPENDITURE.

No.	Item.	1890-91.	1891-92.	Increase.	Decrease.
	SALT REVENUE —*continued.*				
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
22	Pay	79,176 2 5	67,200 7 11	....	11,975 10 6
23	Travelling allowance	5,366 10 9	5,990 14 2	624 3 5	....
24	Tentage	830 6 8	913 5 0	82 14 4	....
	Subordinate Establishment.				
25	Pay	6,43,001 9 1	6,44,045 1 8	1,043 8 7	....
25A	Boat allowance	12,195 0 9	12,441 10 10	246 10 1	....
26	Travelling allowance	17,416 5 11	19,015 0 2	1,598 10 3	....
27	Horse allowance	4,549 8 5	4,553 4 11	3 12 6	....
28	Petty supply allowance	8,490 12 5	8,316 9 8	....	174 3 2
29	Peons' belts and clothing	10,101 13 1	30,209 6 8	20,107 9 7	....
30	Service stamps and bearing postage	3,109 13 0	2,951 10 6	....	158 2 6
31	Telegraph charges	216 1 0	514 0 0	297 15 0	....
32	Parcel charges	105 13 6	89 6 0	....	16 7 6
33	Office rent, rates and taxes	612 4 10	456 8 9	....	155 12 1
34	Prizes for best salt manufactured at Khárágoda	600 0 0	600 0 0	....	....
35	Boat stores and repairs	26,207 11 7	36,831 11 2	10,623 15 7	....
35A	Dead stock articles	1,685 14 6	3,736 12 4	2,050 13 10	....
36	Gádis and Takyás	548 9 1	784 14 3	236 5 2	....
37	Conveyance of treasure	71 7 9	88 2 6	16 10 9	....
38	Charges in connection with salt confiscations	23 9 0	22 9 0	....	1 0 0
39	Water-supply	385 5 8	428 7 0	43 1 4	....
40	Rewards in salt cases	3,133 0 0	4,381 3 4	1,248 3 4	....
41	Compensation for land taken up for frontier lines	211 9 5	....	....	211 9 5
41A	Charges incurred in connection with the removal of salt to fish-curing yards	167 10 6	1,367 4 0	1,199 9 6	....
42	Agents' Commission	10,670 14 2	12,773 14 4	2,103 0 2	....
43	Monsoon weather fences for salt buildings	2,997 9 7	3,004 6 0	6 12 5	....
44	Petty construction and repair of salt buildings	19,342 7 6	12,076 14 10	....	7,265 8 8
45	Conveyance of records	1,181 9 10	1,313 12 5	132 2 7	....
46	Treaty provision of salt, cost of bags and sewing charges	....	29 13 6	29 13 6	....
47	Medical charges	207 2 4	293 1 4	85 15 0	....
48	Law charges	150 0 0	82 15 2	....	67 0 10
49	Purchase, storage and freight of Barágra salt	2,50,754 14 0	2,88,756 13 4	38,002 1 4	....
50	Charges for sinking wells	....	554 5 5	554 5 5	....
51	Cost of land	....	127 7 10	127 7 10	....
52	Destruction of salt	27 4 0	7 2 0	....	20 2 0
53	Cost of timber for house accommodation for salt-makers in the new village of Khárághoda and its carriage from Saiyan to Khárághoda and for chaukis on the Northern Frontier Preventive Lines	....	....	....	....
54	Miscellaneous	735 15 3	729 9 3	....	6 6 0
	Total	11,04,275 0 0	11,64,688 10 10	80,465 9 6	20,051 14 8
	Grand Total	14,82,691 13 10	15,84,349 2 4	1,32,350 11 2	30,693 6 8

79. The most important fluctuations are the following :—

ITEMS OF INCREASE.

Goa Territory.

	Rs.	a.	p.	
Item 12 ...	17,330	0	6	—partly to an expenditure amounting to Rs. 10,809 incurred in transporting salt from Goa to Castle Rock and also to a large quantity of salt of the season of 1891-92 having been paid for during the year.
„ *19* ...	13,131	7	0	—due to arrears of past years having been paid during the year under report.
„ *14* ...	212	14	1	—due to removal of Goa records to British districts on the termination of the Treaty.

British Territory.

„ *21* ...	6,105	1	0	—due to larger removals of salt to Calcutta and British Malabár and consequent larger refunds of wastage allowance.
„ *23* ...	624	3	5	—due to extensive travelling on account of the Frontier arrangements.
„ *26* ...	1,598	10	3	—as above.
„ *29* ...	20,107	9	7	—due to both the warm and light clothing being due to peons in the Salt Department during the year under report.
„ *25* ...	1,043	8	7	—due to additional Shilotri establishment being entertained during the year.

	Rs.	a.	p.	
„ *35* ...	10,623	15	7	—due to portion of cost of constructing a new boat to replace "Lady Edith" having been incurred during the year and also to the construction of a new barge for Morah.
„ *40* ...	1,248	3	4	—due to the liberal rewards granted at Uran during the year.
„ *41a* .	1,199	9	6	—due to larger quantity of salt having been issued to fish-curing yards at Gangavali and Vengurla from the works at Goa.
„ *42* ...	2,103	0	2	—due to increased sales at Government salt agencies in Gujarát.
„ *49* ...	38,002	1	4	—due to cost of increased produce of salt at Khárághoda and Udu and to larger removals of salt to the Agencies.

The expenditure of Rs. 14,629-3-11 under the head Salt Revenue in Portuguese India is a new charge.

ITEMS OF DECREASE.

Presidency Proper.

Item 22 ...	11,975	10	6	—due to the fact that the office of the Collector of Salt Revenue was held during 1890-91 by the Senior Collectors Messrs. Vidal and Wingate, while in 1891-92 it was held by a Junior Collector and also due to the fact that Mr. Vidal's privilege leave allowances were paid in addition to the salary of the *locum tenens* in 1890-91.
„ *44* ...	7,265	8	8	—due to the fact that no new works were taken in hand during the year as in 1890-91.

Goa Territory.

Item 1 ...	2,892	7	8	—due to the fact that no acting allowance had to be paid to any officer as in last year.
„ *4* ...	6,477	12	2	—due to the withdrawal of establishment some two-and-a-half months before the close of the financial year, owing to the termination of the Treaty.
„ *16* ...	423	1	1	—due to the work of repairs to chaukis not having been effected pending settlement of the question as to the renewal of the Treaty.

MISCELLANEOUS.

Salt smuggling cases.

80. Details showing the number of salt smuggling cases in the six years ending 1890-91, and the number of persons arrested, tried, acquitted and convicted in connection therewith, are given in the following table. The additional information on the subject, as well as details with regard to cases of smuggling detected in Portuguese territory will be found in Statement XI appended :—

	Number of Cases adjudicated.	NUMBER OF PERSONS.					Percentage of Convictions on number of Persons sent up for trial.	Total estimated Value of Confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1886-87	108	171	1	170	148	22	87·05	93
1887-88	156	231	3	228	196	32	85·9	2,092
1888-89	229	326	...	326	300	26	92·02	1,899
1889-90	212	400	22	378	350	28	92·5	578
1890-91	144	249	7	242	214	28	88·4	509
1891-92	208	320	4	316	271	45	86·02	2,321
Southern Division—								
1886-87	192	260	21	239	199	40	83·26	1,190
1887-88	163	262	26	234	198	36	84·6	14,560
1888-89	229	294	18	276	201	75	72·8	7,458
1889-90	324	374	32	342	314	28	92·08	12,571
1890-91	305	413	50	363	332	30	91·4	14,251
1891-92	350	442	34	408	368	40	90·19	19,288
Total—								
1886-87	300	431	22	409	347	62	84·84	1,283
1887-88	319	493	29	462	394	68	85·28	16,652
1888-89	458	620	18	602	501	101	80·9	9,357
1889-90	536	774	54	720	664	56	92·2	13,149
1890-91	449	662	57	605	546	58	90·25	14,760
1891-92	558	762	38	724	639	85	88·25	21,609

Miscellaneous.

Salt smuggling cases. In the Northern Division.

81. The number of cases detected in the Northern Division has risen this year by 64, being 208 in 1891-92 against 144 in 1890-91. The offences however were of a trivial nature and consisted mostly in the clandestine removal of natural salt. Of the 320 persons arrested 4 were released departmentally and the rest were sent for trial before Magistrates with the result that 271 were convicted and the rest were acquitted. The percentage of convictions on the number of cases sent for trial was 86·02 against 88·4 in 1890-91. Of the 271 persons convicted 51 were sentenced to imprisonment only, the total period of imprisonment awarded being 533 days or an average of 10·45 days each. One hundred and five persons were sentenced to pay fines only, the amount of fines imposed being Rs. 654-4 or an average of Rs. 6·22 per head. Sixty-seven persons were sentenced to pay fines with imprisonment in default and the amount of the fines imposed was Rs. 462 or an average of Rs. 6·89 per head; while the terms of imprisonment awarded in default amounted in the aggregate to 540 days or an average of 8·05 days per head, the remaining 48 persons were sentenced to imprisonment as well as fines, out of whom 35 with and 13 without additional imprisonment in default. The total amount of fines inflicted was Rs. 472 or an average of Rs. 9·83 per head, and the total additional imprisonment awarded in default of payment of fine was 808 or an average of 16·83 days per head. The estimated value of the property confiscated is unusually large, being Rs. 2,321 during the year under report.

In the Southern Division.

82. In the Southern Division the number of petty cases brought to light was higher by 45. Four hundred and forty-two persons were implicated in 350 cases of whom 34 were released departmentally and the rest placed before Magistrates. Of the latter 368 were convicted and 40 acquitted, the percentage of convictions to persons prosecuted being 90·19 against 91·4 in 1890-91; of the 368 persons convicted 87 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 3,089 days or an average of 35·50 days per head. Ninety-nine were fined only, no period of imprisonment being specified in default of payment; the fines amounting in all to Rs. 870 or average of 8·78 per head. Hundred and seventy-eight were sentenced to pay fines with imprisonment in default, the total amount of fines inflicted being Rs. 1,749-12 or an average of 9·83 per head, and the total number of days' imprisonment being 1,528 or an average of 8·58 days per head. Two persons were sentenced to imprisonment and to pay fines as well, the amount of imprisonment awarded being 17 days and the amount of fine imposed Rs. 24. The remaining two were sentenced to imprisonment for a total period of 183 days and to pay fine amounting to Rs. 52. There is an increase of Rs. 5,037 in the estimated value of confiscations as compared with last year.

Departmental Administration at Khárághoda and Udu.

83. Two hundred and five pans were worked at Khárághoda during the year under report as compared with one hundred and seventy-four in the previous year. Three of the pans worked last year were condemned and remained unworked during the year under report but thirty-four of the old fallow pans were re-opened and worked successfully. No double crops were obtained but one of the re-opened pans yielded the largest crop, *viz*; maunds 7,594½ and another only maunds 207, the smallest crop of the year. Brine was let into the first pan on the 27th October 1891 and into the last on 1st January 1892. The first pan was cleared on the 25th March 1892 and the last on the 1st of May.

84. The number of pans worked at Udu was two hundred and ninety-five as compared with two hundred and twenty-eight in the previous year. Fifty-one completely new pans were opened and seventeen fallow pans were revived. There were no double crops but one of the old pans yielded the largest crop, *viz* maunds 8,352, and of the newly opened pans the smallest *viz*. 1,087

Miscellaneous.

Departmental administration at Kharághoda and Udu.

maunds. Brine was let into the first pan on the 23rd October 1891 and into the last on 24th January 1892, being stopped in the first pan on the 17th January and in the last on 25th February 1892. The first pan was cleared on the 28th March and the last on the 15th May 1892.

85. The agarias under the able and indefatigable supervision of the late Khán Bahádur Sheik Hussein worked exceptionally well this season, and the quantities of salt that would ordinarily have been condemned at Khárághoda and Udu respectively would have amounted to 14,078 and 24,356 maunds as compared with 25,400 and 33,000 maunds last year. But a sand-storm of unprecedented violence arose on the 1st May and raged all day and till late at night completely covering the half-formed salt heaps with fine sand, and blackening the salt still being formed in the pans. This storm raised the quantity of condemned salt in the Khárághoda Agar to maunds 58,681 and in the Udu Agar to maunds 90,974.

86. The total crop from Khárághoda this year amounts to maunds 918,976 as compared with 8,46,538 maunds last season, and the total crop from Udu rose to maunds 1,422,276 as compared with maunds 1,112,888 of the previous season. The average yield of the newly opened pans at Khárághoda was maunds 2,573 per pan as compared with 4,124 maunds, the average yield of the new Udu pans.

87. The grand total of the produce of the two works comes to maunds 2,341,252 as compared with 1,959,426 maunds the yield of the previous year, thus showing an increase this year of 381,826 maunds. But for the abnormal sand-storms and sickness amongst the agarias the increase over last year would probably have amounted to five lákhs. The credit of the success of this year's operations is due to Khán Bahádur Sheik Hussein and his subordinate staff.

Storage operations.

88. Storage operations began at Khárághoda Agar on 9th April and ended on the 5th June, and at Udu on the 19th April ending on the 25th May. The storage was completed under the greatest difficulties arising from accidents to the Railway engines and constant dust-storms. During the storm of the 1st May, operations had of course to cease. There were also difficulties with the storage contractor and his labourers. But Mr. Butler, ably assisted by Mr. Pearson, Main Store Superintendent, and Mr. Evezard, the Assistant Superintendent, worked most devotedly, and succeeded in bringing the operations to a successful conclusion before the burst of the monsoon. I was myself present during part of the storage operations and can bear testimony to the creditable manner in which Mr. Butler, Messrs. Pearson and Evezard and Khán Bahádur Sheik Hussein performed their arduous duties. The servants of the Railway Company also worked exceptionally well, and their services deserve special recognition.

Water-supply.

89. But for the unfortunate bursting of the western dam of the big tank owing to the heavy rain storms, which suddenly filled the tank, in August, there would have been an abundant supply of water at Khárághoda this year.

As soon as the news of this disaster reached Poona I proceeded to Khárághoda where I met the Superintending Engineer who at once took steps to repair the breach. The rainfall during the rest of the year was, however, scanty and the tank did not fill again and consequently some scarcity of water was experienced towards the close of the season. The breached embankment has since been completely restored.

Miscellaneous.

Departmental Administration at Khárághoda and Udu.

The heavy downfall of rain in August, which flooded the country round rendered the year a very unhealthy one and cases of fever were numerous.

Sanitation.

90. The number of out-door patients treated at the dispensary was 4,201 against 3,665 last year, while the in-patients numbered 47 compared with 22 last year.

91. The number of deaths rose from 92 in 1890-91 to 109 in the year under report.

Population.

92. No new houses were added to Khárághoda village, although the population increased from 1,806 last year to 1,825 in the year under report.

Advances to agariás.

93. The total amount advanced as takávi to the agariás was Rs. 11,683 as against Rs. 9,877 in the year preceding. These advances will probably be duly recovered in August at the time of the payment of cost-price of salt.

Sea Customs.

SEA CUSTOMS.

94. There is nothing of particular interest to record under this head.

Conventions with Bombay and Janjira.

95. As already noticed in paragraph 11 above the arrangements made under the conventions with the Navábs of Cambay and Janjira have worked smoothly during the year.

Preparation of Custom House documents in English.

96. The orders of Government regarding the preparation of Custom House documents in English have now been put in force; and biglot forms have been provided for use at the various Custom Houses, and I am glad to report that no complaints have been received in connection with the adoption of these forms and the preparation of the documents in English during the year under report. The new arrangements may thus be regarded as working satisfactorily.

Revenue.

97. The following table gives the various items of which the revenue under Sea Customs for 1891-92 and 1890-91 shown above in paragraph 15, is made up:—

	1890-91.	1891-92.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	241 11 5	54 1 4	.....	187 10 1
Export Sea Customs	3,373 11 4	9,259 8 9	5,885 13 5	.....
Total, Imperial Sea Customs	3,615 6 9	9,313 10 1	5,885 13 5	187 10 1
Provincial Revenue.				
Registry Fees under Act XIX of 1838	5,408 12 0	4,876 6 0	.....	532 6 0
Warehouse Rent and Wharfage Fees.	628 12 4	481 8 1	.....	147 4 3
Fees for amendment and duplicate copies of documents	644 15 0	713 14 0	68 15 0	.....
Sale-proceeds of derelict articles ...	232 11 9	95 14 11	.....	136 12 10
Confiscations and Penalties	2,344 0 6	1,870 10 5	.....	473 6 1
Miscellaneous	457 4 3	449 3 11	.....	8 0 4
Total, Provincial Sea Customs ...	9,716 7 10	8,487 9 4	68 15 0	1,297 13 6
Grand Total ...	13,331 14 7	17,801 3 5	5,954 12 5	1,485 7 7
		Deduct Decrease ...	1,485 7 7	
		Net Increase ...	4,469 4 10	

98. The increase in exports of Rs. 5,885-13-5 is due mainly to the exports of rice to the Goa territory from ports in Kánara and Ratnágiri ranges having become dutiable owing to the termination of the Anglo-Portuguese Treaty during the concluding portion

of the year 1891-92 and partly to larger exports of rice from Surat and Thána Ranges. The decrease of Rs. 532-6-0 under registry fees is due to a smaller number of boats having been registered during the year. The variations in other items are trifling and call for no remark.

99. The following table gives the details of expenditure under customs during the year under report as contrasted with the previous year :— Expenditure.

		1890-91.	1891-92.	Increase.	Decrease.
	Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p
1	Refunds and Drawbacks	32 12 0	84 5 8	51 9 8	.....
	Superior Supervising Establishment.				
2	Pay of officers	34,745 13 10	37,995 2 7	3,249 4 9	.....
3	Travelling allowance to officers	5,997 7 7	5,927 8 4	.....	69 15 3
4	Tentage allowance to officers...	1,139 1 3	1,142 2 9	4 1 6	.....
	Subordinate Establishment.				
5	Pay of Subordinate Establishment	64,673 1 5	65,077 2 4	404 0 11	.....
6	Travelling allowances	5,045 6 1	5,836 9 5	791 3 4	.....
7	Petty supply allowances	2,183 4 0	2,156 11 11	.....	26 8 1
8	Service stamps and postage	3,359 5 6	3,605 6 6	246 1 0	.....
9	Telegraph charges	41 11 0	67 12 0	26 1 0	.....
10	Water-supply	137 10 7	84 7 9	.....	53 2 10
11	Office rent	1,026 10 0	784 2 9	.....	242 7 3
12	Purchase of books	.....	5 4 0	5 4 0	.....
13	Boat stores and repairs	3,603 3 6	3,629 14 3	26 10 9	.....
14	Dead stock articles	342 14 7	292 13 5	.....	50 1 2
15	Gádis and takyas...	58 2 4	223 6 0	165 3 8	.....
16	Rewards	1,385 4 0	565 8 0	.....	819 12 0
17	Purchase of clothing for peons	10 0 0	52 11 5	42 11 5	.....
18	Monsoon weather fences	490 7 6	500 11 4	10 3 10	.....
19	Petty construction and repairs	2,050 2 10	2,232 6 4	182 3 6	.....
20	Conveyance of records	390 15 9	373 10 9	.....	17 5 0
21	Miscellaneous	2 8 0	11 6 6	8 14 6	.....
22	Boat allowance	180 0 0	180 0 0	.....	.....
23	Charges in connection with Customs confiscations	2 2 6	2 6 6	0 4 0	.....
	Total ...	1,26,898 0 3	1,30,832 10 6	5,213 13 10	1,279 3 7
			Deduct— Decrease ...	1,279 3 7	
			Net Increase ...	3,934 10 3	

100. The most important fluctuations are noted below :— Causes of fluctuations.

The increase of Rs. 3,249-4-9 under "pay of officers" is due to the fact that a Fourth Class Assistant Collector, Salt Revenue was in charge of the Ratnágiri Range last year while during the year under report it was managed by a Second Class Assistant Collector.

The increase of Rs. 404-0-11 under pay of subordinate establishment is due to arrears of pay having been disbursed in the Surat Range and to the entertainment of additional lascars in the Kánara Range.

The increase of Rs. 791-3-4 under "Travelling Allowance" is due to extensive travelling done during the year under report by the Deputy Collector, Southern Division, and the Assistant Collector, Surat and Kánara Ranges for establishing Frontier Posts on the abolition of the Treaty.

The decrease of Rs. 819-12-0 under "Rewards" is owing to smaller rewards having been paid during the year under report in the Surat Range.

The increase of Rs. 182-3-6 on account of petty construction is due to heavier charges having been incurred in the Ratnágiri and Uran Ranges.

The other fluctuations call for no special remark.

101. The number and results of cases adjudicated during the year under report and in the four previous years are shown in the following table :— Offences against the Sea Customs Act.

OFFENCES AGAINST THE SEA CUSTOMS ACT.

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated value of property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1887-88	33	1	32	1,137 4 9	1,977 4 0
1888-89	64	3	61	1,827 6 2	2,023 8 0
1889-90	74	3	71	2,185 6 6	1,175 8 0
1890-91	118	...	118	3,801 14 5	1,584 4 0
1891-92	94	...	94	1,033 2 6	1,117 8 0
Southern Division—					
1887-88	159	1	158	1,727 12 9	562 6 0
1888-89	192	5	187	9,324 2 5	2,163 12 0
1889-90	257	4	253	3,101 8 11	635 8 0
1890-91	168	11	157	1,311 15 2	2,042 8 0
1891-92	185	...	185	2,013 3 2	541 4 0
Total—					
1887-88	192	2	190	2,865 1 6	2,539 10 0
1888-89	256	8	248	11,151 8 7	4,187 4 0
1889-90	331	7	324	5,286 15 5	1,811 0 0
1890-91	286	11	275	5,113 13 7	3,626 12 0
1891-92	279	...	279	3,046 5 8	1,658 12 0

102. The number of cases dealt with has decreased by 7, and as no case was dismissed the cases in which penalties were awarded have increased by 4 as compared with last year. There is a decrease of Rs. 2,067-7-11 in the estimated value of confiscated property and a falling off of Rs. 1,968 in the total amount of penalties awarded. In the Northern Division there were 5 cases of landing goods at unauthorized places chiefly in connection with suspected cargo robberies in which penalties to the extent of Rs. 327-4-0 were imposed. The rest were petty cases of landing and shipping goods at unauthorized hours, landing goods without permission, landing and shipping unmanifested goods, and landing goods in excess or short of the manifested quantity, of non-production of documents within 24 hours after anchoring and on demand, and of giving false account of cargo. In the Southern Division out of the 185 cases, 55 were for non-production of documents within 24 hours, 47 for sailing without port clearance and the rest for landing goods at unauthorized places and without permission landing and shipping unmanifested goods at unauthorized places, landing goods in excess or short of the manifested quantity, non-production of passes or documents, &c.

Clearance of Vessels inward and outward.

103. The number of vessels which entered inwards and cleared outwards at the different continental ports of the Presidency was 92,905 and 90,976 respectively as compared with 97,605 and 95,286 in 1890-91.

Trade. Import and Export.

104. The following table shows the declared value of the import and export trade for the six years ending 1890-91 and for the year under report. The figures do not include imports and exports of Government Stores and Treasure.

Years.	Imports.	Exports.
	Rs.	Rs.
1885-86	2,74,24,082	4,40,93,049
1886-87	2,48,93,056	4,30,34,138
1887-88	2,75,97,644	4,71,91,751
1888-89	2,59,37,426	4,59,27,896
1889-90	2,49,43,362	4,21,47,745
1890-91	2,50,39,472	4,26,81,629
Total ..	15,58,35,042	26,50,76,208
Average	2,59,72,507	4,41,79,368
1891-92	2,46,36,445	4,51,95,944
	Decrease.	Increase.
	13,36,062	10,16,576

105. The fluctuations of the sea-borne trade at the Coast Ports are noticed in detail in the introduction to the annual volume of trade and navigation statistics issued by the Reporter General's Department.

LAND CUSTOMS REVENUE. LAND CUSTOMS.

106. In consequence of the termination of the Portuguese Treaty this Branch of the Revenue has regained its former importance.

107. Immediately on the cessation of the Treaty on the 15th January 1892 the Preventive Lines round Goa and Daman were completed—the Indian Tariff Act was amended at a single sitting by the Supreme Council—and duly notified customs collecting Stations were opened at the places determined upon by the Bombay Government.

108. Mr. Cotgrave was the officer placed in immediate charge of the arrangements on the Goa Frontier and he was assisted on the Kánara side by Mr. Aitken and on the Ratnágiri side by Mr. Dickinson and Ráo Sáheb Madhavrav Somji, whose services I had placed at his disposal. Mr. Pogson, under direct instructions from the Commissioner, under-took the re-establishment of the Preventive Line round Daman. All these officers had exceptionally hard work to do, and did it well, but the brunt of the extra trouble fell on Messrs. Cotgrave, Pogson and Aitken. Colonel Nutt and the Political authorities of the Sávantvádi State rendered most cordial assistance, and Mr. Cotgrave is able to report that the Land Customs arrangements on the Sávantvádi side were, owing to the good offices of the Political authorities, completed without a hitch.

109. Under the arrangements as completed the Goa Frontier was divided into 7 Beats as under :— Frontier Beats.

Terekhol.	Talewadi (Kelghát).
Banda.	Castle Rock.
Chorla.	Diggi.

Kadra.

and the Daman Frontier into two Beats, *viz.* Northern and Southern. Owing to the great length and difficult nature of the Banda Beat, it has been proposed to establish another beat on the Goa Frontier. Each Beat is placed in charge of an Inspector with the exception of Castle Rock to which a Sub.-Inspector has been also attached. The Inspector and Sub.-Inspectors of Castle Rock in addition to patrolling their Beat perform the duty of examining all trains passing through the station and have also to check the sale of the Government salt stored at Castle Rock.

110. The following are the duty collecting Stations established on both the frontiers :— Duty Collecting Stations.

Goa Frontier—	Daman Frontier—
Banda.	Kuntá.
Dodamarg (opend after the 1st April 1892).	Chala.
Talevadi (Kelghát).	Kolak.
Castle Rock.	Patharpunja.
Diggi.	Kalai.

111. The collections made at the above duty collecting stations (exclusive of duty on salt) from the 15th January 1892 to the close of the year were :— Collections.

	Rs	a.	p.
Goa Frontier	4,280	15	1
Daman Frontier...	418	8	3
Total	4,699	7	4

112. The sum of Rs. 9,000 represents the fixed "chauth" annually paid by the Dharampur State in lieu of the share in the transit duties belonging to the British Government.

A'BKA'RI.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,02,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680
1886-87	982,447	21,97,644
1887-88	1,077,407	23,05,478
1888-89	863,786	20,59,908
1889-90	1,185,761	22,35,893
1890-91	1,270,166	23,71,092
1891-92	1,356,702	26,83,238

113. The transactions of the Department under this head during the year under report show an increase of more than three lákhs when compared with the previous year. This increase is due to the increased exports of liquor to Bombay, to the Thána and Kolába Collectorates, and to Karáchi and Murud in the Janjira State.

114. The removals during the year may be classified as under:—

From the Uran Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	445,674	3	Duty assessed and collected.	14,02,344	0	0
,, Murud in Janjira State ...	3,740	4	Do. do.	4,846	1	3
,, Karáchi	38,095	2	Do. do.	1,22,753	14	0
,, Thána and Kolába ...	868,901	0	Do. but not collected.	11,50,617	14	9
Total ...	1,356,411	1	Total ...	26,80,561	14	0
Rectified Spirits.						
Spirits of Wine...	291	1	Duty assessed and collected.	2,676	9	11
Grand Total ...	1,356,702	2	Grand Total ...	26,83,238	7	11

Country Spirit.

115. It will be seen from the statements that there is also an increase in the revenue on spirit from the Uran distilleries. The increase of 32,998-4 gallons, in the removals to Bombay is reported to be on account of smaller consumption of toddy spirit.

116. The rate of duty remained unchanged at Rs. 3 per gallon of 25° U. P. with a *pro-rata* addition to 10° U. P. The average strength and incidence of the duty stood as last year at 21°-3 U. P. and Rs. 3-2-4 respectively.

117. There is a falling off in the exports of spirits of wine by 241 gallons 4 pints, due to the fact that spirits of wine locally manufactured cannot compete in cheapness with the imported article. The rate of duty stood as last year at Rs. 6 per gallon of proof strength of spirit with a *pro-rata* addition for increased strength.

118. The exports to Karáchi are fluctuating. This year there is an increase of 833 gallons 5 pints. The rates of duty on exports for Karáchi remained the same as last year, *viz.*, Rs. 4 and Rs. 3 for spirits of proof strength and 22° to 25° U. P. respectively.

119. Exports to Murud in the Janjira State revived during the year under report, and a quantity of 3,740 gallons 4 pints was shipped for that port.

	Gals.	pts.
1890-91	588,173	1
1891-92	689,386	7
Increase	101,213	6

120. A very large increase, as noted in the margin, seems to have occurred in the exports of liquor to the Thána District. I am not in a position to account for this increase.

	Gals.	pts.
1890-91	173,048	1
1891-92	179,514	1
Increase	6,466	0

121. There is also a small increase in the exports of liquor to Kolába.

122. From 1st August 1891, the rates of duty for Thána and Bassein and the whole of the Kolába District were raised from Rs. 2 and Re. 1 to Rs. 2-4-0 and Re. 1-2-0 per gallon of strength 25° U. P. and 60° U. P. respectively. For Dáhánu, Máhim and Tárápur from Re. 1-8-0 and annas 12 to Re. 1-12-0 and annas 14. For Umbargaon the rates remained unchanged.

CENTRAL

123. For the reasons stated in paragraph 113 of the last year's report no methylated spirit was removed during the year under report.

Methylated Spirit.

124. The following table shows the total amount collected by the Department this year as compared with the last:—

COLLECTIONS.

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	13,03,227 3 6	14,02,541 0 5	99,313 13 11	....
2. Do. do. do. to Karáchi	1,17,308 0 0	1,22,753 14 0	5,445 14 0	....
3. Do. do. on do. exported to Murud	....	4,846 1 8	4,846 1 8	....
4. Do. do. on rectified spirits	4,911 14 7	2,676 9 11	....	2,235 4 8
5. Do. do. on country spirit manufactured at Bhándup and exported to Bombay.	2,059 14 9	....	....	2,059 14 9
6. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába	38,166 9 2	42,418 14 10	4,252 5 8	....
7. Cost of the Bhándup Distillery Establishment recovered from the Proprietor	1,500 0 0	....	....	1,500 0 0
8. Pension contribution on account of do.	....	....	....	....
9. Miscellaneous	164 12 2	239 0 7	74 4 5	....
Total	14,68,238 6 2	15,75,475 9 0	1,18,932 6 8	6,695 3 5
		Deduct Decrease	6,695 3 5	
		Net Increase	1,07,237 2 10	

125. The total receipts for the last year include those on account of the Bhándup Distillery for the first five months of the year. Taking the Uran Distilleries alone into consideration there is a net increase of Rs. 1,11,697-4-1.

EXPENDITURE.

126. The expenditure incurred by this Department in connection with the management of the Uran Distilleries during 1891-92 as compared with 1890-91 is shown below:—

Items.	1890-91.	1891-92.	Increase.	Decrease.
Uran.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment	17,727 11 2	18,782 9 10	1,054 14 8	.....
2. Travelling allowance to establishment	62 4 6	22 0 0	.....	40 4 6
3. Petty supply allowance	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	59 9 0	68 0 0	8 7 0	.....
5. Dead-stock articles	42 0 0	161 9 0	119 9 0	.....
6. Refund of establishment cess	18,368 9 8	16,886 9 1	.....	1,482 0 7
7. Telegram charges	.....	1 4 0	1 4 0	.....
8. Clothing for peons	.....	980 4 0	980 4 0	.....
9. Municipal tax	10 0 0	10 0 0	.....	.....
10. Law charges	.....	60 0 0	60 0 0	.....
11. Miscellaneous	.....	7 10 0	7 10 0	.....
12. Petty constructions and repairs	.....	15 11 0	15 11 0	.....
Total	36,390 2 4	37,115 8 11	2,247 11 8	1,522 5 1
Bhándup.				
1. Pay of establishment	1,063 13 4	.....	.....	1,063 13 4
2. Travelling allowance to establishment	1 12 0	.....	.....	1 12 0
3. Service stamps and bearing postage	10 0 0	.....	.....	10 0 0
4. Clothing for peons	18 2 0	.....	.....	18 2 0
5. Petty supply allowance	4 15 0	.....	.....	4 15 0
Total	1,098 10 4	.....	.....	1,098 10 4
Grand Total	37,488 12 8	37,115 8 11	2,247 11 8	2,620 15 5
			Deduct Increase	2,247 11 8
			Net Decrease	373 3 9

EXPENDITURE.

127. There is a slight decrease of Rs. 373-3-9 under this head.

The "Expenditure" for the last year include as in the case of "Receipts" expenditure on account of the Bhándup Distillery so that there is now in reality an increase of Rs. 725-6-7 on account of the Uran Distilleries. The most noticeable variations under the several heads of expenditure during the year under report were the increase of Rs. 962-2-0 on account of the supply of warm as well as light clothing to the peons of the distilleries, and the decrease of Rs. 1,482-7-0 on account of refunds of establishment cess owing to the entertainment of extra guards at the distilleries to put a more effective stop to petty pilfering. The increase of Rs. 1,054-14-8 under "Pay of Establishment" is due simply to this cause.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

128. The expenditure incurred on account of service haks during the year under report amounted to Rs. 10,069-13-0 against Rs. 12,810-11-8. The decrease of Rs. 2,740-14-8 is due to certain claims having remained unpaid in Khárághoda, Surat and Ratnágiri Ranges.

LOCAL FUNDS.

LOCAL FUNDS.

Port Due rates.

129. The rate of port dues in both the northern and southern groups remained unaltered during the year. In the northern group the maximum rates laid down in the schedule to the Indian Ports Act are levied, that is 3 annas per ton in the case of sailing vessels and $4\frac{1}{2}$ annas per ton in the case of steamers, payment at any one port of the group clearing the vessel at all ports of the same group for 30 days. In the Southern Division the rate is 2 annas per ton for steam and sailing vessels alike. Payment at one port clears a coasting steamer for 30 days at all ports of the group, and a sailing vessel for the same period at that port only at which the payment is made. The question of assimilating the rates and mode of collection to those in the northern group was not disposed of until towards the close of the year under report, *vide* Government Resolution No. 1969 of 22nd March 1892, otherwise I should have had the pleasure of chronicling the introduction of the desired reform.

130. The surplus balances invested in Government paper on account of the northern and southern group ports are as under :—

Northern Group Ports Fund	...	Rs.	33,100
Southern do. do.	...	„	74,200

BUOYS, BEACONS AND LIGHT-HOUSES.

131. The buoys, beacons and light-houses were effectually maintained and kept in good repair during the year.

Lights in the Northern Division.

132. *Tápti and Perim Lights.*—Very strong winds prevailed in June to such an extent that some of the stones in the gallery of the Tápti Light were rendered loose, and on examination it was found that the upper part of the masonry of the tower was in a bad condition. It appears that the heavy projecting gallery caught the winds, causing the tower to vibrate, thus loosening the bolts which held the stones together. The Public Works Department have undertaken the necessary repairs, and a light railing is being substituted for the stone gallery. The lightning conductor of the Perim Light has also been improved in accordance with the suggestions made by Mr. Douglass.

133. *Lohara.*—The old lantern at this place was totally destroyed by explosion on the 4th December last. It was replaced by a large size steamer's mast-head dioptric lantern visible about 8 miles in clear weather pending the putting up of a light of the description recommended by Mr. Douglass.

Lights in the Southern Division.

134. *Anjanvel or Tolkeshvar Light.*—This light maintained its efficiency throughout the year, and no complaints were made by the Commanders of Messrs. Shepherd and Company's coasting steamers as to the insufficiency of light at this light-house. Steps have been taken to provide the additional accommodation required for the light-house establishment, and, it is hoped, the work will be completed before the next monsoon.

135. *Vengurla Rock Light-house.*—The several improvements suggested by Mr. Douglass noted in paragraph 126 of the last year's report were fully considered during the year under report and final orders were recorded by Government. The quarters at present provided for the establishment at this light-house having been found insufficient (there being only 3 rooms for 5 men), it has been proposed to convert the water-tank room into keepers' quarters, adding a new room to the line, and building a new tank-house. The necessary plans and estimates are being prepared by the Public Works Department. Two new water-tanks have been supplied during the year to this light-house, and the steps and path-way leading to the landing stage have been thoroughly repaired. I visited this light-house on the 26th November last, and found everything in good order, and the establishment cheerful and contented.

136. *Oyster Rock Light-house.*—His Excellency the Governor visited this light-house in the course of the official year, and recorded his appreciation of the condition in which he found it.

The defects in the tower brought to notice by the light-keeper last year have been remedied and the dome is now water-tight. Mr. Farrel, the Light-house-keeper, continues to display keen interest and pride in his work: and when I visited the light, in company with the Collector and District Magistrate, on the 28th December last, I found everything in the most perfect order. Mr. Farrel represented the need of night-light storm signals, and also the advisability of stationing the life-boat at the light-house. Both these matters have received consideration.

137. *Tadri, Honore and Bhatkal Lights.*—The mast-head lights at these ports have proved most serviceable. They are still in charge of men deputed from other establishments: but these men know the work thoroughly, and will probably be permanently employed in their present posts when the sanction of Government has been obtained. Owing to the scour in the creek eating away the bank, it may be found necessary to move the Honávar Light further back in the same line, and I have pointed out to the Coast Guard Inspector a site further inland where I think the mast-head will be safe from erosion. Should the floods this year change their direction, the light may, of course, be left where it is. All these lights are in excellent order, and from personal observation I can certify that they burn brightly.

138. No decision has as yet been arrived at as to the suitability of heavy mineral oil flashing 250° for lights in this Presidency, the result of the experiments at Karáchi being as yet unknown.

139. The suggestions made by Mr. Douglass for improving the present system of lights in charge of this Department are being carefully kept in view, and the improvements advocated will be effected as funds become available.

140. But on the subject of lightning conductors the views of the light-house expert have been challenged by the Public Works Department, and the Chief Engineer, S. D., wrote as follows :—

"I have to inform you that all lightning conductors, besides having been put up in accordance with what is believed to be the last scientific word on the question, are annually examined and tested by a specially qualified subordinate;"

and again

"I am of opinion that the lightning conductors to light-houses in the Southern Division do not need improvements such as are suggested by Mr. Douglass. These conductors fulfil all conditions believed to be required for safety, their construction being in accordance with the code of rules for erection of lightning conductors issued by Government for the guidance of the Public Works Department" [taken from the Report of the Lightning Rod Conference published in London in 1887.]

It would thus appear that the lightning conductors attached to light-houses in charge of this Department are not open to the criticisms made by Mr. Douglass, and do not stand in need of the improvements or alterations suggested by him.

141. The lightning conductors attached to the light-houses in the Northern and Southern Divisions were duly tested by the officers of the Public Works Department, and were found to be in good order.

142. All the lights and light-houses were efficiently maintained and kept in good repair during the year under report. They were repeatedly visited and inspected during the year by the Sar-Kárkúns, Coast Guard Inspectors and the Assistant Collectors concerned. I myself visited the following lights:—

Vengurla Rocks.
„ Port.
Kárwár Oyster Rocks.
„ Port Light.
Tadri Light.
Kumta „
Honávar „
and
Kosumba „

Owing to the facts that I was busily engaged on the Goa Frontier during the cold weather, and that it was considered risky to send "Lot's Wife" north after the 20th April, I regret I could not visit Perim, &c., in the Northern Division.

143. The need of a good wooden steamer for the use of this Department to supply the light-houses and to enable officers to inspect them in all weathers was felt during the year: and has been urged upon my attention by the officer in charge of the Coast Guard Service. There is no doubt that a vessel not so completely at the mercy of wind and wave as "Lot's Wife" or "The Augusta" is much required—and as "The Augusta" has now become very old and rotten, and as there is no other boat available for light-house supply, &c., the need for a new ship for the use of this Department may be considered urgent. The Assistant Collector, Coast Guard Service, has been asked to report what such a steamer would cost and what he proposes to do with "The Augusta" and the Steam Launch, and on receipt of his report detailed proposals will be submitted.

Collections.

144. The following table shows the revenue collected during the year in contrast with the collections of the previous year:—

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues	29,111 2 9	30,192 1 0	1,080 14 3	.....
Proceeds of goods washed ashore...	410 11 1	686 1 6	275 6 5	.....
Proceeds of useless articles	146 9 6	1,263 15 3	1,117 5 9	.....
Advances refunded by the Public Works Department and the Local Board ..	3,543 3 5	449 6 11	.....	3,093 12 6
Miscellaneous	54 10 0	40 3 7	.....	14 6 5
Interest on Government Promissory Notes	957 9 8	1,246 1 7	288 7 11	.....
Total, Northern Division ...	34,223 14 5	33,877 13 10	2,762 2 4	3,108 2 11
Southern Ports Fund—				
Port-dues	39,327 15 4	39,066 15 0	.....	261 0 4
Proceeds of goods washed ashore...	1,081 8 8	560 13 1	.....	520 11 7
Proceeds of useless articles ...	16 9 8	20 4 0	3 10 4	.....
Advances refunded by the Public Works Department ..	64 6 5	77 1 9	12 11 4	.....
Miscellaneous	66 13 0	25 10 11	.....	41 2 1
Interest on Government Promissory Notes	2,593 8 0	2,783 14 7	190 6 7	.....
Fines	.....	63 0 0	63 0 0	.....
Contribution for wharves ...	.....	660 0 0	660 0 0	.....
Total, Southern Division ...	43,150 13 1	43,257 11 4	929 12 3	822 14 0
Grand Total ...	77,374 11 6	77,135 9 2	3,691 14 7	3,931 0 11
		Deduct Increase ...		3,691 14 7
		Net Decrease ...		239 2 4

Northern Group

146. There is an increase of Rs. 1,080-14-3 under Port Dues which can be accounted for by an increase in the receipts of the Broach Táluka. The increase of Rs. 1,117-5-9 under "Proceeds of useless articles" is due to the adjustment of Rs. 1,230-2-2 made in the accounts under instructions from the Accountant General, and the decrease of Rs. 3,093-12-6 under "Advances recovered" to smaller refunds of unexpended balances having been made by the Public Works Department during the year as compared with the last year in which an exceptionally large item amounting to over rupees three thousand was refunded as unexpended balance by the Executive Engineer, Ahmedabad. This refund was due to the postponement of certain improvements to the wharf at Whittle Bandar. The increase of Rs. 288-7-11 under the head "Interest on Government Promissory Notes" is due to the interest on the additional notes purchased during the year under report. The other fluctuations are trifling and call for no remarks.

Southern Group

147. The only items requiring explanations are :—

(1) Proceeds of goods washed ashore.

(2) Interest on Government securities.

(3) Contribution for the use of wharves.

The decrease of Rs. 520-0-7 in the first item is due to ordinary fluctuations, the increase of Rs. 190-6-7 in the second to the recovery of interest during the year under report on the Promissory Notes purchased. The increase of Rs. 660 in the last item is due to the recovery from Messrs. Shepherd & Co. of the fees for the use of the Dharamter, Ulwa and Rewas Jetties transferred from the Kolába District Local Funds to the Southern Group Ports Funds, *vide* Government Resolution, Revenue Department, No. 7751, dated 31st October 1890.

Expenditure.

148. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1889-90 :—

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund.				
Collection and Management—				
Establishment	314 0 0	358 0 0	44 0 0	.....
Contingencies	120 0 0	12 0 0	.....	108 0 0
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	560 0 0	560 0 0	.....	.....
Contingencies	75 1 2	29 11 5	.....	45 5 9
Investment in Government Securities	.....	9,984 14 4	9,984 14 4	.....
Beacons and Light-houses—				
Establishment	3,764 9 9	3,751 9 0	.....	13 0 9
Contingencies	2,581 7 1	1,894 2 0	.....	687 5 1
Carriage of Waifs and Salvage ...	119 1 3	286 8 0	167 6 9	.....
Miscellaneous	5 11 0	.....	.....	5 11 0
Refunds	3 15 0	28 4 6	24 5 6	.....
Accountant General's Audit Fees...	.....	101 0 0	101 0 0	.....
Construction and Repairs—				
By Public Works Agency ...	5,139 0 0	11,383 8 0	6,244 8 0	.....
By Civil Agency	688 0 8	285 4 9	.....	402 11 11
Pensions and Gratuities... ...	169 0 11	194 13 0	25 12 1	.....
Total, Northern Ports Fund ...	18,539 14 10	33,869 11 0	16,591 14 8	1,262 2 6
Southern Ports Fund.				
Collection and Management—				
Pay of Port Officer	1,830 3 3	2,413 5 4	583 2 1	.....
Do. of Establishment	923 10 4	1,063 14 8	140 4 4	.....
Contingencies	232 0 4	119 1 4	.....	112 15 0
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Investment in Government Securities	.....	9,993 1 11	9,993 1 11	.....
Vessels, Boats, and Buoys—				
Establishment	2,566 7 9	2,557 10 7	.....	8 13 2
Contingencies	3,691 14 11	4,249 5 3	557 6 4	.....
Beacons and Light-houses—				
Establishment	10,211 14 8	10,226 3 11	14 5 3	.....
Contingencies	6,708 9 7	6,268 12 2	.....	439 13 5
Refunds	2 0 0	78 15 0	76 15 0	.....
Removal of Waifs and Salvage ...	345 11 4	308 10 11	.....	37 0 5
Miscellaneous	66 13 0	.....	.....	66 13 0
Accountant General's Audit Fees...	.....	132 0 0	132 0 0	.....
Construction and Repairs—				
By Public Works Agency ...	4,825 10 6	5,271 7 5	445 12 11	.....
By Civil Agency	2,193 11 8	1,498 0 4	.....	695 11 4
Pensions and Gratuities	298 7 11	288 0 0	.....	10 7 11
Travelling Allowance	.....	24 7 9	24 7 9	.....
Total, Southern Ports Fund ...	38,897 3 3	49,493 0 7	11,967 7 7	1,371 10 3
Total, Northern and Southern ...	57,437 2 1	83,362 11 7	28,559 6 3	2,633 12 9
		Deduct—Decrease ...	2,633 12 9	
		Net Increase ...	25,925 9 6	

Northern Division. Increases.

149. The noticeable increases in the Northern Division that call for remarks are under the following heads :—

	Rs. a. p.
1. Petty construction and repairs by the Public Works Agency	6,244 8 0
2. Investment in Government Security ...	9,984 14 4

The increase under the first head is due to the extensive repairs done to the west wing of the jetty at Surat, certain additions made to the wharf at the Whittle Bandar and to several other works such as were not done in previous year, and that under the second to the purchase of Promissory Notes of the value of Rs. 9,100 by the Accountant General for Rs. 9,984-14-4.

The decreases under the several heads deserving special mention are the following :—

	Rs.	a.	p.
(1) Light-house Contingencies	687	5	1
(2) Petty Construction and Repairs by the Civil Agency	402	11	11

The decrease under the first head is due to the less oil supplied to the several light-houses in the Surat Range during the year under report. If the expenditure of Rs. 492-10-2 incurred in the year 1890-91 in constructing a road to the north of the Sar-kárkún's Office at Tárápur be deducted from the expenditure of that year, the balance would compare favourably with the expenditure incurred during the year under report.

Southern Division Increase

150. In the Southern Division noticeable increases are observed under the following heads :—

	Rs.	a.	p.
1. Pay of Port Officer	583	2	1
2. Vessels and Boat Contingencies ...	557	6	4
3. Petty Construction and Repairs, Public Works Agency	445	12	11
4. Investment in Government Securities ...	9,993	1	11

The increase under the first head is owing to the full salary of the Port Officer at Kárwár being paid to him during the year under report. In the previous year, in consequence of his going on six months' furlough, there was a saving under this head. The increase under the second head is due to the building of new boats for the Bánkot, Harnai and Devgad Bandars to the refitting of the Chabina Curleu to be effected as water-boat for the Vengurla Rocks Light and to the extensive repairs done to the Jaitápur Chabina. The increase under the third head is due to the erection of a lightning conductor over the storm-warning signal at Alíbág and under the fourth head to the purchase of Promissory Notes of the nominal value of Rs. 9,200 by the Accountant General for Rs. 9,993-1-11.

The following decrease in expenditure under the various heads in the Southern Division requires explanation :—

(1) Light-house contingencies Rs. 439-13-5 owing to the less supply of oil and stores for light-houses.

(2) Petty Construction and Repairs by Civil Agency Rs. 695-11-4 owing to no important works being done during the year.

151. The uninvested balances on 31st March 1892 are as shown below :—

	Northern Group Ports Funds.			Southern Group Ports Funds.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1891 ...	34,727	12	8	53,285	10	11
Receipts in 1891-92	33,931	15	4	43,257	11	4
Total ...	68,659	12	0	96,543	6	3
Less expenditure incurred in 1891-92.	33,869	11	0	49,493	0	7
Balance on 31st March 1892 ...	34,790	1	0	47,050	5	8

Opening balances.

The differences between the opening balances of both the groups at the close of 1890-91 as shown in the last year's report and as shown above are due to certain adjustments made in the Accountant General's Office.

152. The following are the particulars of the other Excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 16 :—

Tánkária Dharam Taláo Fund.

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	62 12 0	70 0 0	7 4 0	...
Expenditure	60 0 0	59 13 4	...	0 2 8

Cambay and Jambusar Ferry Fund.

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	59 2 0	54 1 6	...	5 0 6
Expenditure	...	...	...	...

Horse Fund.

Items.	1890-91.	1891-92.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue ...	2,151 11 0	1,315 7 4	...	836 3 8
Expenditure ...	2,289 15 1	861 3 2	...	1,427 11 11

NATIVE PASSENGER SHIPS ACT.

NATIVE PASSENGER SHIPS ACT.

153. There were no cases under this Act during the year under report.

154. Messrs. Shepherd and Company have as usual enjoyed a monopoly of the passenger traffic by coasting steamers throughout the whole season. The weekly line to Mangalore was made bi-weekly during the last season. It was opened early in the season and continued to run without interruption.

155. The relations between this Department and the Company were marked throughout the year by an absence of all friction.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

156. There were 111 seizures by the Northern Frontier Preventive Force of contraband opium amounting to 3 maunds 39 sers and 10 tolas against 35 seizures amounting to 25 sers and 31 tolas in 1890-91. One hundred and twenty-eight persons were prosecuted in connections with the seizures this year and convictions were obtained against 117, the corresponding figure for the last year being 36 and 30. The estimated value of the confiscations came to Rs 3,135-2-0 against Rs. 1,189-0-1 in 1890-91. Most of these 111

Opium

cases were detected on the Railway line chiefly at Sábarmati and Ahmedabad. Two cases, however, deserve special mention. One was detected by the Railway Inspector Khán Sáheb Ardesir Edalji with the assistance of the Viramgám Chief Constable in February last in the village of Sarsavadi in the Viramgám Táluka. The quantity of opium seized was nearly 2 maunds and the rewards adjudged by the trying Magistrate were liberal, *viz.*, Rs. 500 to the Inspector and Rs. 250 to the Chief Constable. Special rewards amounting to Rs. 330 were also sanctioned to the informer and subordinates who were present and assisted in the capture. The other case was detected on the Railway Station of Charodi by the frontier peon Rehmu Umed stationed for duty there. The quantity of opium seized was nearly half a maund. The trying Magistrate granted a reward of only Rs. 15 to the captor. This matter was brought to your notice and you, after consultation with the Commissioner, N. D., and the District Magistrate, Ahmedabad, were pleased to increase the reward to Rs. 150.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

157. The general map affixed to this report is the same as in former reports, but I have arranged for the addition of maps showing the new Goa and Daman Frontiers on which each Inspector's Beat, Customs Collecting Post, and other details will be clearly shown, when they have been finally determined. The new maps appended show all details known up to date.

Casualties.

158. No casualty occurred amongst the Superior Staff of the Department during the year under report.

But amongst the casualties to the Subordinate Staff must be recorded the cold-blooded murder of Risaldár Babar Alikhan (who was at the time acting as Inspector in charge of the Jhejam Range) by Ramsing Sitaram one of his own Náiks. The murderer made a desperate effort to escape into Rájputána but, after an exciting pursuit of upwards of forty miles under the direction of Mr. Judge, he was fortunately captured, tried before the Political Superintendent, Pálanpur, condemned and executed. Government have decided to reward Duffedár Musafkhan Miakhan and Havildár Bhiku who were chiefly concerned in the capture of the murderer.

Conduct of Establishment.

159. Seven sepoys were dismissed the service, 16 sepoys and one sowár were degraded, 166 sepoys and 6 sowárs were fined, and 26 sepoys resigned the service on the Northern Frontier during the year under report.

At Khárághoda 6 sepoys resigned the service, 3 deserted, 6 were dismissed the service for absenting themselves, and 16 punished with fine.

In the Surat Range 2 khalasies and one tindal were dismissed the service for demanding and accepting illegal gratifications and one Faras was dismissed on account of constant absence from duty.

In the Southern Division two weigh-clerks were dismissed for issuing large quantities of salt in excess of the permit, and 26 peons were dismissed for various grave offences.

160. There has been happily a marked decrease in the number of fines inflicted on low-paid subordinates for petty offences and, on the whole, the subordinate establishments seem to have worked more satisfactorily than last year.

Conduct of Establishment.

161. The detection by the Sarkárkún Khán Sáheb Nanabhai Muncharji and Mr. Assistant Collector Thom at Uran of a case in which 13 bags had been removed in excess of the permit quantity, and the punishment of all concerned had a most beneficial effect.

162. A most important reform was introduced at the Sánikatta Salt Works during the year under report under the personal direction of Mr. Cotgrave and Mr. Aitken. The Sánikatta Shilotris were induced to abandon the old and vicious system of storing their salt in walled and thatched buildings known as "Khotárs," and were persuaded to adopt open air storage within a walled enclosure. It had long been believed that the heavy rainfall in Kánara precluded the possibility of open air storage, but Mr. Cotgrave demonstrated to the Salt-owners by practical experiments that heaps of salt thatched in the open are almost as safe from wastage as salt stored in Kothárs. Mr. Cotgrave gives much credit to Mr. Vinayak Madhavrao Moré for his judicious superintendence of the introduction of the desired reform.

163. The good services rendered by the Superior Staff in the work of re-establishing the Goa and Daman Frontiers Preventive Lines have already been noticed, but in this connection Mr. Cotgrave mentions with approval the work done by Messrs. Dart, Pain, Devlin and Hutchinson, and Mr. Pogson speaks highly of Messrs. Ghulam Mustapha and Clark.

164. Amongst officers not immediately connected with the Frontier, Mr. Cotgrave selects for special mention, Mr. Coast Guard Inspector Payne (now acting as Assistant Collector during Mr. McCann's absence), Mr. Coast Guard Inspector Brendon, Mr. Inspector Sinclair at Bhynder and Mr. Inspector Sale at Matunga and also the names of Ráo Sáheb Ranchhodji Kisonji, Rao Sáheb Sitaram Mahipat, Ráo Sáheb Sitaram Mairal, Ráo Sáheb Harischandra Gopalji, Ráo Sáheb Ramchandra Yeshwant Chaubal and Mr. Ramchandra Eshwant Fanse. I myself have seen a good deal of the work of all these officers during the season and consider the praise bestowed on them by Messrs. Cotgrave and Pogson well deserved.

165. On the Northern Frontier things did not go on as smoothly or as satisfactorily as usual. Mr. Bulkley suffered from fever in the early part of the season and could not consequently display his usual activity: and throughout the year he seems to have had increasing difficulty in working harmoniously with his Inspectors.

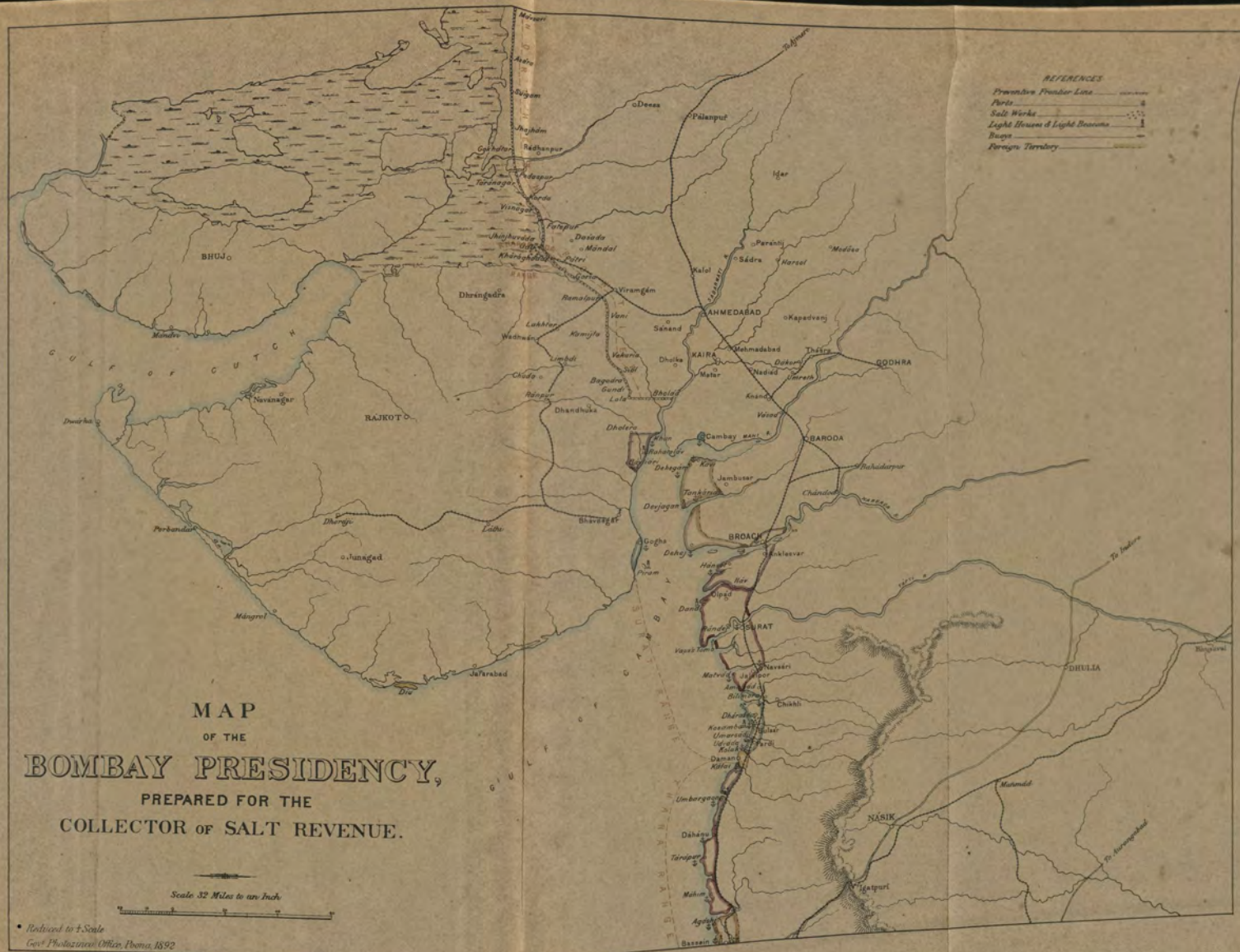
Amongst the Northern Frontier Inspectors the good services of Mr. Judge and Mr. Boyd claim special recognition.

166. I have already in the body of this report acknowledged the good services of Messrs. Cotgrave, Pogson, Thom and Aitken; and it merely remains to record my approval of the very satisfactory way in which Mr. Assistant Collector Kavasji performed his duties throughout the year and my appreciation of the judicious management of the Coast Guard Service by Mr. McCann.

167. In the workshops at Mázgaon under the direct guidance of Mr. McCann a new Coast Guard Boat "The Evelyn" was completed and launched during the year, and has proved a most creditable addition to the Coast Guard Fleet. Beside this Mr. McCann superintended the building of a new Barge.

168. In closing this report, I regret to have to record that the unflagging zeal and single-minded devotion to work of Khán Bahádur Sheik Hussein valad Sheik Madar, Inspector in charge of the Runn works, culminated in his death on the very last day of the most successful storage season Khárághoda has ever seen. Khán Bahádur Sheik Hussein may thus be said to have died doing his duty.

I have the honour to be,
Sir,
Your most obedient Servant,
J. POLLEN,
Acting Collector of Salt Revenue.



NORTHERN PORTION.

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

Preventive Frontier Line

Ports

Salt Works

Light Houses & Light Beacons

Buoys

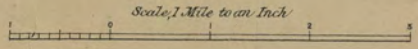
Foreign Territory

Design & Litho. Govt Photozinco. Office, Poona 1892.

MAP
of the
DAMAN FRONTIER
prepared for the
Collector of Salt Revenue.

—•—

Scale, 1 Mile to an Inch



STATEMENT No. I, showing the Sanctioned Strength of Establishment of the Salt Department according to Grades, for the year 1891-92.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collectors ...	...	...	3	2	1	2	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast-Guard Inspectors ...	...	...	...	...	...	...	...	...	...	...	1	2	1	2	1	2	...	6	...	...	...	15	
Supervisor and Assistant Supervisor, Uran Distilleries	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendent of Salt Depôt	...	...	...	...	...	...	...	...	1	...	...	1	...	1	1	2	...	...	...	...	...	6	
Sar-kárkúns and Special Officers	...	...	...	...	...	...	...	...	...	...	2	2	1	4	3	4	4	11	4	...	...	35	
Darogas and Preventive Officers	...	...	...	...	...	...	...	...	...	...	...	...	2	2	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	...	1	...	5	...	2	5	2	5	...	1	1	5	2	1	...	30	
English Writers	...	...	...	...	...	...	...	..	...	...	...	...	...	1	...	2	1	1	35	32	..	72	
Kárkúns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	218	389	...	610	
Risaldárs	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1	...	...	2	...	...	3	
Mounted Force	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	110	...	...	110	
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	401	13	417	
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,350	4,350	
Khalásis, watermen and menials	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	76	378	458	
Total ...	1	1	3	2	1	3	1	2	7	1	5	10	6	15	8	20	7	27	378	899	4,741	6,138	

Total for 1890-91 . 6,757

Plus Net increase vide remarks made below . 381

Total for 1891-92 6,138

Explanation of increase and decrease as compared with the past year :—

Increase—

14 Additional Lascars' Establishment (8 monthly) sanctioned in the Kánara Range, *vide* Government Resolution, Revenue Department, No. 2913, dated 8th April 1891.

(1) For Assistant Collector of Salt Revenue, Kánara Range's Office, at Rs. 10.
(4) Do. Kárwár Táluka, at Rs. 10 each.
(4) Do. Ankola Táluka do.
(5) Do. for Honávar Táluka do.

27 Additional Shilotri Establishment agreed to by farmers of Salt Works entertained during 1890-91 and sanctioned in Government Resolution, Revenue Department, No. 1193, dated 15th March 1892.

Táluka Mátunga—
(1) Náik at Rs. 12.
(13) Peons below Rs. 10.

Táluka Ghorebandar—
(6) Peons below Rs. 10.

Táluka Trombay—
(7) Peons below Rs. 10.

218 Daman Frontier Preventive Establishment as finally submitted to Government for sanction, *vide* Commissioner's No. 2967, dated 20th June 1892.

Sarkárkúns—
(1) at Rs. 75.

Inspectors—
(1) at Rs. 300.
(1) at ,, 200.

Kárkúns—
(2) from Rs. 26 to 50.
(5) from ,, 11 to 25.

Petty Officers—
(17) from Rs. 11 to 25.

Peons—
(191) below Rs. 10.

821 Goa Frontier Establishment as finally submitted to Government for sanction, *vide* Commissioner's No. 2967, dated 20th June 1892.

Coast-Guard Inspectors—
(1) at Rs. 150.

Sarkárkúns—
(1) at Rs. 125.
(1) at ,, 100.
(1) at ,, 80.
(1) at ,, 75.

Inspectors—
(1) at Rs. 300.
(2) at ,, 250 } each.
(2) at ,, 200 }
(2) at ,, 175 }
(1) at ,, 150.
(1) at ,, 80 (Sub-Inspector).

English writers—
(2) from Rs. 26 to 50.

Kárkúns—
(19) from Rs. 26 to 50.
(19) from ,, 11 to 25.

Petty Officers—
(3) from Rs. 26 to 50.
(54) from ,, 11 to 25.

Sepoys—
(700) below Rs. 10.

Menials, &c.—
(1) from Rs. 11 to 25.
(9) from ,, 10 and below.

1,080 Total Increase.

Decrease—

699 Deduct decrease as follows :—

2 Peons at Rs. 8 each reduced at Bandar Bhatkal in Honávar Táluka, *vide* Government Resolution, Revenue Department, No. 1193, dated 8th April 1891.

6 Bhándúp Distillery Establishment closed from 1st October 1890, the Distiller having lost the custom of the new farmer.

Inspector—
(1) at Rs. 100.

Petty Officer—
(1) from Rs. 11 to 25.

Sepoys—
(4) from Rs. 10 and below.

16 Daman Táluka Establishment reduced from 15th January 1892 owing to the termination of the Anglo-Portuguese Treaty.

Kárkúns—
(2) from Rs. 11 to 25.

Petty Officers—
(2) from Rs. 11 to 25.

Sepoys—
(12) Rs. 10 and below.

675 Establishments at Goa, Bardez, Sálsette and Assistant Collector's Office Establishments withdrawn from 15th January 1892 owing to the termination of the Anglo-Portuguese Treaty.

25 Assistant Collector's Office.

English writers—
(1) at Rs. 100.
(3) from Rs. 26 to 50.

Kárkúns—
(1) from Rs. 51 to 75.
(2) from ,, 11 to 25.

Petty Officers—
(2) from Rs. 11 to 25.

Sepoys—
(5) Rs. 10 and below.

Menials and Khalásis—
(11) from Rs. 11 to 25.

159 Táluka Goa.

Sarkárkún—
(1) at Rs. 200.

Inspector—
(1) at Rs. 125.

English writers—
(2) from Rs. 26 to 50.
(2) from ,, 11 to 25.

Kárkúns—
(5) from Rs. 26 to 50.
(18) from ,, 11 to 25.

Petty Officers—
(5) from Rs. 11 to 25.

Sepoys—
(120) Rs. 10 and below.

Menials and Khalásis—
(5) Rs. 10 and below.

232 Táluka Bardez.

Sarkárkún—
(1) at Rs. 125.

Inspectors—
(1) from Rs. 51 to 75.

English writers—
(4) from Rs. 11 to 25.

Kárkúns—
(7) from Rs. 26 to 50.
(26) from ,, 11 to 25.

Petty Officers—
(8) from Rs. 11 to 25.

Sepoys—
(183) Rs. 10 and below.

Menials and Khalásis—
(5) Rs. 10 and below.

196 Táluka Sálsette.

Sarkárkún—
(1) at Rs. 75.

Inspector—
(1) from Rs. 26 to 50.

English writer—
(1) from Rs. 11 to 25.

Kárkúns—
(3) from Rs. 26 to 50.
(23) from ,, 11 to 25.

Petty Officers—
6) from Rs. 11 to 25.

Sepoys—
(156) Rs. 10 and below.

Menials and Khalásis—
(5) Rs. 10 and below.

63 Extra Establishment, *vide* Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888.

Kárkúns—
(3) from Rs. 11 to 25.

Sepoys—
(60) Rs. 10 and below.

675

699 Total Decrease.
381 Net Increase.

J. POLLEN,
Acting Collector of Salt Revenue.

TABLE No. II.

Statement No. II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukas.	Names of Tálukas.	Names of Collectorates and Districts.	Strength of Sanctioned: Collector.	Deputy Collector.	Assistant Collector.	Coast Guard Inspectors.	Sir-Kárkúns, Daroghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigám Frontier ...	Pálanpur	...	...	1	...	17 A
	2	Pátri and Runn Frontier ...	Káthiáwár					
	3	Dhandhuka Táluka and Frontier .	Ahmedabad ...					
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat.	...	...	1	...	8 B
	5	Dholera	Ahmedabad ...	...	...	...	...	1
	6	Gogha		...	...	...	...	1
	7	Cambay	Kaira	...	...	...	...	1
	8	Jambusar, including Vágra ...	Broach	...	...	...	...	1
	9	Broach		...	...	...	...	1
	10	Surat, including Muroli and Olpád.	Surat	...	...	1	4	1 C
	11	Chorási		...	...	...	...	3
	12	Bulsár, including Párnera ...		...	...	...	...	...
	13	Daman	Portuguese Territory .	...	...	...	...	...
		Daman Frontier Establishment Preventive		...	...	...	...	3
2. Southern Division.	14	Umbargaon	Thána	...	...	...	10	1
	15	Tárápur		...	...	...		1
	16	Bassein		...	...	...		2
	17	Ghodbandar		...	...	...		3
	18	Trombay...		...	1	2		5 D
	19	Mátunga...	Bombay	...	...	...		2
	20	Panvel	Thána	...	...	...		2
	21	Uran		...	...	1		6 1
	22	Karanja	Kolába	...	...	...		3
	23	Sanksi		...	...	...		2
	24	Alíbág		...	...	...		1 F
	25	Rájpuri (Mándad)		...	...	...		...
	26	Suvárndurg	Ratnágiri ...	...	...	...		1
	27	Anjanvel		...	...	...		1
	28	Ratnágiri		...	...	1		1 F
	29	Viziadurg		...	...	...		1
	30	Málvan		...	...	...		1
	31	Vengurla		...	...	...		1
	32	Shiroda		...	...	...		2
	33	Vadi		...	...	...		...
	34	Kárwár	North Kánara ...	...	...	1		1 F
	35	Ankola		...	...	...		2
	36	Honávar		...	...	...		1
	37	Bombay	Bombay	1	...	2		... G
	38	Goa	Portuguese Territory...	...	...	...	...	...
	39	Bárdez						
	40	Sálsette						
		Duty collecting Station, Castle Rock.	Goa Frontier Preventive Establishment.	...	...	1	1	13 H
		,, Banda ...						
		,, Kelghát ...						
		,, Digi ...						
				1	1	11	15	90

Establishment.					Salt.		
English Writers.	Kárkúns.	Mounted Force.	Amaldárs, Sepoys, Khalásis and other Menials.	Total.	Number of Sazás.	Number of Salt-works.	Quantity produced.
							Mds. s. t.
2	24	113	1,008	1,165	...	...	.....
14	17	...	247	287	2	2	19,77,132 0 0
1	5	...	15	22	...	...	.....
1	2	...	9	13	...	...	.....
...	1	...	14	16	...	...	.....
1	4	...	43	49	...	...	.....
1	4	...	17	23	...	...	.....
3	12	...	137	161	...	...	.....
1	22	...	113	139	1	1	4,03,105 0 0
...	...	...	...	.....	...	...	.....
...	...	...	...	.....	...	...	10,384 25 0
...	7	...	208	218	...	...	.....
1	9	...	42	53	1	1	10,813 0 0
1	8	...	36	46	...	...	.....
1	41	...	296	340	7	28	13,77,808 18 0
1	63	...	334	401	9	45	11,00,671 10 0
4	48	...	287	354	4	23	7,72,300 19 0
1	33	...	171	207	6	26	8,01,821 30 0
1	35	...	172	210	6	19	4,76,891 36 0
10	62	...	405	484	10	88	19,09,280 4 29
1	29	...	164	197	4	26	7,13,129 19 33
1	36	...	182	221	5	32	4,37,106 7 40
1	6	...	42	50	...	...	.....
...	2	...	4	6	...	...	.....
1	9	...	25	36	...	...	.....
1	7	...	24	33	...	...	.....
2	10	...	56	70	...	...	.....
1	8	...	32	42	...	...	.....
1	6	...	24	32	...	...	.....
1	7	...	22	31	...	...	.....
...	16	...	95	113	1	27	97,556 20 0
...	...	...	...	.....	...	...	.....
3	10	...	49	64	...	...	.....
6	10	...	109	127	1	128	1,51,304 15 0
2	13	...	49	65	...	...	.....
5	6	...	27	41	...	...	.....
...	...	...	...	.....	...	...	4,77,888 10 40
2	38	...	767	822	...	...	43,641 0 0
72	610	113	5,225	6,138	54	446	1,07,60,834 14 62

Salt—*continued.*		Sea Customs.			
				Value of Trad	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Imports.	E:
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
16,71,175 20 0	.....	...	...	.....	.....
.....	.....	1	1	10,32,744 1 0	19,58,282 0 0
.....	11 35 0	1	1	3,13,009 0 0	2,97,057 0 0
.....	.....	1	...	.....	.....
.....	.....	3	1	3,93,311 0 0	2,29,517 0 0
.....	.....	1	1	24,01,087 0 0	30,23,427 0 0
.....	.....	4	1	21,10,826 0 0	31,18,170 0 0
.....	.....				.....
3,35,214 0 0	.....	...	...	.....	
.....	.....	4	1	4,23,669 0 0	8,76,383 0 0
10,704 15 0	.....	...	...	.....	.....
.....	10 12 0	...	...	.....	.....
8,605 0 0	.....	4	...	75,626 0 0	3,56,362 0 0
.....	.....	7	...	4,33,299 0 0	10,14,146 0 0
11,91,787 28 0	.....	3	...	4,34,156 0 0	10,18,464 0 0
8,70,787 10 0	.....	5	...	3,70,511 0 0	10,12,658 0 0
7,07,762 10 0	.....	6	...	36,94,625 0 0	46,27,389 0 0
7,26,829 0 0	.....	...	...	.....	4,98,329 0 0
4,21,593 0 0	.....	4	...	6,95,556 0 0	17,84,097 0 0
19,76,058 19 29	.....	2	...	8,36,139 0 0	93,26,556 0 0
5,77,203 6 33	.....	2	...	92,465 0 0	19,60,647 0 0
3,73,811 29 40	.....	1	...	5,26,105 0 0	10,55,536 0 0
.....	.....	5	...	7,52,271 0 0	9,84,506 0 0
.....	.....	...	...	.....	.....
.....	.....	3	...	9,74,139 0 0	7,77,619 0 0
.....	.....	2	1	19,81,079 0 0	29,38,276 0 0
.....	.....	4	1	11,51,288 0 0	7,92,648 0 0
.....	.....	2	1	13,75,569 0 0	17,97,022 0 0
.....	.....	3	2	6,22,037 0 0	4,64,066 0 0
.....	.....	2	2	18,97,480 0 0	19,57,669 0 0
71,408 0 0	.....	1	...	30,731 0 0	73,722 0 0
.....	.....	...	...	.....	.....
.....	.....	4	2	2,85,155 0 0	3,13,823 0 0
95,987 0 0	.....	3	...	1,79,133 0 0	2,37,490 0 0
.....	401 39 40	5	1	15,54,435 0 0	27,02,083 0 0
.....	7,375 18 1	...	...	.....	.....
3,77,561 3 0	.....	...	...	.....	.....
4,695 0 0	43,465 25 7 1,164 36 40 4,617 23 0 2,369 14 40	...	...	.....	.....
94,21,182 21 22	59,417 3 48	83	16	2,46,36,445 0 0	4,51,95,944 0 0

Land Customs.	Number of Cases adjudicated.			Distilleries.	
Value of Trade.					
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Number of Stills.	Gallons excise l
.....	174	.....	111	.....	Gals. pts ....
.....	2	.....	.....	.....	.....
.....	.....	5	.....	.....	.....
.....	.....	11	.....	.....	.....
	19	.....	.....	.....	.....
	6	2	.....	.....	.....
	1	13	.....	.....	.....
	2	28	.....	.....	.....
	.....	.....	.....	.....	.....
	4	35	.....	.....	.....
	5	.....	.....	.....	.....
	.....	.....	.....	.....	.....
	3	1	.....	.....	.....
	15	5	.....	.....	.....
	35	27	.....	.....	.....
.....	8	16	.....	.....	.....
.....	100	12	.....	.....	.....
.....	3	.....	.....	.....	.....
.....	10	33	.....	.....	.....
.....	8	5	.....	44	13,56,702 2
.....	42	18	.....	.....	.....
.....	12	10	.....	.....	.....
.....	16	20	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	8	3	.....	.....	.....
.....	5	8	.....	.....	.....
.....	2	4	.....	.....	.....
.....	1	3	.....	.....	.....
.....	7	1	.....	.....	.....
.....	9	6	.....	.....	.....
.....	11	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	1	6	.....	.....	.....
.....	3	.....	.....	.....	.....
.....	29	7	.....	.....	.....
.....	22	.....	.....	.....	.....
.....	16	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	579	279	111	44	13,56,702 2

Imperial and Provincial.										Port Fund.		
Salt.			Customs.			Ábkári. *Still-head Duty, Cost of Establishment, &c., &c.			Total Imperial and Provincial.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.
3,793	13	2	... ..			.....			3,793	13	2	.....
45,05,683	3	8	.....			.....			45,05,683	3	8	.....
20	9	2	18	2	9	.. ...			38	11	11	1,685 14 9
464	4	10	150	12	0	.....			615	0	10	1,092 4 9
.....			.....			.....			.....			.....
79	6	7	42	2	8	... ..			121	9	3	91[illegible]
15	0	0	418	4	11	.....			433	4	11	8,6[illegible]
46	9	9	10,391	9	9	... ...			10,438	3	6	7,[illegible]
8,57,044	7	8	.....			.....			8,57,044	7	8	[illegible]
38	1	1	3,229	14	4	.....			3,267	15	5	[illegible]
2,824	13	8	.....			.....			2,824	13	8	[illegible]
25	12	8	1,482	1	2	.....			1,507	13	10	[illegible]
21,624	8	5	65	8	0	.....			21,690	0	5	[illegible]
74	13	0	318	4	3	.....			393	1	3	4,[illegible]
30,02,587	0	10	298	5	6	.....			30,02,885	6	4	2,33[illegible]
22,09,461	5	7	319	13	8	.....			22,09,781	3	3	2,569 3 [illegible]
18,12,570	8	7	2,869	4	6	.....			18,15,439	13	1	5,696 9 10
18,40,310	5	1	.....			.....			18,40,310	5	1	3 0 0
10,73,029	6	1	561	9	8	.....			10,73,590	15	9	1,430 4 6
48,07,535	14	6	138	8	0	15,75,475	9	0	63,83,149	15	6	6,214 9 4
2,89,868	0	4	170	6	0	.....			2,90,038	6	4	2,091 6 0
9,65,032	14	0	107	0	0	.....			9,65,139	14	0	1,065 9 8
79	15	8	644	0	11	.....			724	0	7	2,527 8 1
.....			.....			... ..			.....			.....
51	0	11	235	2	10	.....			286	3	9	853 10 4
472	10	6	511	4	11	.....			983	15	5	2,099 8 9
83	3	0	802	5	9	.....			885	8	9	1,699 10 4
54	11	3	545	0	6	.....			599	11	9	2,609 1 6
104	4	8	916	5	7	.....			1,020	10	3	1,658 10 6
1,156	6	8	766	3	2	.....			1,922	9	10	2,240 0 0
1,83,884	14	0	11	4	0	.....			1,83,896	2	0	80 2 6
.....			.....			.....			.....			.....
106	6	11	1,039	4	11	.....			1,145	11	10	2,623 15 11
2,37,701	10	5	1,477	0	7	.....			2,39,178	11	0	563 8 6
1,136	6	6	758	0	10	.....			1,894	7	4	1,544 8 7
34,571	10	8	.....			.....			34,571	10	8	6,168 15 11 1,230 2 2
6,44,915	11	6	.....			.....			6,44,915	11	6	.....
1,22,006	11	5	737	3	2	.....			1,22,743	14	7	.....
2,915	1	2	528	14	10	.....			3,444	0	0	.....
11,544	12	4	371	15	9	.....			11,916	12	1	.....
5,930	7	2	1,574	11	10	.....			7,505	3	0	.....
2,26,38,846	15	5	31,500	10	9	15,75,475	9	0	2,42,45,823	3	2	75,905 7 0 1,230 2 2

TIONS.

Sundrái Bandar Establishment.	Local Fund and Horse Fund.	Tankária Dharam Taláv and Cambay Ferry Funds.	Grand Total.	Charges. Imperial and Provincial. Pay.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	3,793 13 2	1,58,920 7 0
.....	.....	.....	45,05,683 3 8	50,926 9 7
.....	.....	.....	1,724 10 8	3,781 1 8
.....	.....	.....	1,707 5 7	2,063 7 10
.....	.....	.....	.....	3,314 5 8
.....	.....	124 1 6	1,157 8 1	4,885 6 3
.....	.....	.....	9,108 15 11	3,192 2 4
.....	.....	.....	17,938 3 0	36,378 15 2
.....	.....	.....	8,57,044 7 8	13,606 4 8
.....	.....	.....	8,152 3 2	5,668 0 10
.....	.....	.....	2,824 13 8	1,786 14 5
.....	.....	.....	1,507 13 10	3,111 5 10
.....	.....	.....	22,599 15 2	8,713 0 7
.....	.....	.....	4,561 1 6	7,317 6 5
.....	.....	.....	30,05,222 11 0	40,376 12 0
.....	.....	.....	22,12,350 6 3	53,549 6 0
.....	.....	.....	18,21,136 6 11	85,115 13 3
.....	.....	.....	18,40,313 5 1	33,370 12 9
.....	.....	.....	10,75,021 4 3	28,279 3 9
.....	.....	.....	63,89,364 8 10	84,760 2 5
.....	.....	.....	2,92,129 12 4	26,905 0 5
.....	.....	.....	9,66,205 7 8	30,250 7 4
.....	.....	.....	3,251 8 8	7,102 14 3
.....	.....	.....	.....	.....
.....	.....	.....	1,139 14 1	5,563 7 0
.....	.....	.....	3,083 8 2	5,071 2 5
.....	.....	.....	2,585 3 1	16,356 6 11
.....	.....	.....	3,208 13 3	5,893 14 3
.....	.....	.....	2,679 4 9	5,404 3 9
.....	.....	.....	4,162 9 10	5,477 12 11
.....	.....	.....	1,83,976 4 6	14,265 1 6
.....	.....	.....	.....	.....
.....	.....	.....	3,769 11 9	15,491 14 10
.....	.....	.....	2,39,742 3 6	13,787 10 1
.....	.....	.....	3,438 15 11	10,266 14 5
.....	.....	.....	40,740 10 7 1,230 2 2	47,049 4 1
.....	.....	.....	6,44,915 11 6	86,551 14 5
.....	.....	.....	1,22,743 14 7	3,257 8 7
.....	.....	.....	3,444 0 0	4,411 14 6
.....	.....	.....	11,916 12 1	1,029 13 3
.....	.....	.....	7,505 3 0	1,886 9 3
.....	.....	.....		
.....	.....	124 1 6	2,43,21,852 11 8 1,230 2 2	9,35,136 8 7

CHARGES—*continued.*

Imperial and Provincial—*continued.*										Port Fund.			Sundrái Bandar Establishment.	Tunkária Dharam Talávy Fund.		
Fixed Petty Supply Allowances.			Contingent Charges.			Total.										
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	Rs.	a.	p.
1,496	0	0	25,277	8	11	1,85,693	15	11		.....			...	...		
566	8	0	3,11,060	7	11	3,62,553	9	6		3,245	8	0	...	...		
120	0	0	231	1	7	4,132	3	3		779	2	1	...	...		
72	0	0	780	0	0	2,915	7	10		1,013	12	0	...	...		
84	0	0	369	1	6	3,767	7	2		.....			...			
120	0	0	290	7	9	5,295	14	0		532	12	4	...			
120	0	0	995	4	10	4,307	7	2		276	1	0	...			
414	0	0	12,147	11	2	48,935	10	4		10,355	5	7	...			
180	0	0	2,223	15	6	16,010	4	2		.....			...			
154	15	11	1,234	15	10	7,058	0	7		622	5	8	...			
34	0	0	3,174	6	8	4,995	5	1		.....			...			
.....			137	13	10	3,249	3	8		.....			...			
162	0	0	1,002	6	3	9,877	6	10		5	12	0	...			
139	0	0	1,572	3	7	9,028	10	0		267	12	11	...			
403	14	3	3,757	11	10	44,538	6	1		468	0	8	...			
619	12	6	4,167	14	11	58,337	1	5		310	13	10	...			
873	11	7	55,708	5	1	1,41,697	13	11		3,615	6	2	...			
400	0	0	2,904	8	7	33,675	5	4		.....			...	...		
340	0	0	3,664	8	0	32,283	11	9		236	3	4	...	...		
840	0	0	12,484	14	9	98,085	1	2		183	6	6	...	...		
310	0	0	3,421	6	5	30,633	6	10		41	13	9	...	...		
331	10	0	2,890	9	8	33,472	11	0		616	13	6	...	...		
160	0	0	22,04	1	9	9,467	0	0		1,467	8	9	...	...		
.....			.....			.....				.....			...	...		
107	7	0	1,118	14	5	6,789	12	5		1,097	1	5	...	...		
100	9	0	1,328	9	7	6,500	5	0		999	9	4	...	...		
226	12	0	4,114	14	0	20,698	0	11		3,146	4	5	...	...		
107	8	0	948	2	11	6,949	9	2		1,210	5	9	...	...		
120	8	0	2,759	6	7	8,284	2	4		1,580	4	9	...	...		
150	0	0	2,147	6	10	7,775	3	9		4,141	7	1	...	...		
150	10	0	1,582	2	1	15,997	13	7		22	0	7	...	...		
.....			.....			.....				.....			...	...		
300	0	0	2,837	8	3	18,629	7	1		11,232	10	7	...	...		
230	1	9	1,417	1	5	15,434	13	3		823	0	0	...	...		
191	8	0	987	0	5	11,445	6	10		1,909	5	11	...	...		
1,000	13	2	14,387	13	8	62,437	14	11		33,161	15	8	...	...		
588	10	11	2,10,657	13	2	2,97,798	6	6		.....			...	...		
13	11	3	659	12	11	3,931	0	9		.....			...	...		
.....			64	0	0	4,475	14	6		.....			...	...		
.....			19	7	0	1,049	4	3		.....			...	...		
.....			37	3	6	1,923	12	9		.....			...	...		
11,229	11	4	6,96,768	15	1	16,43,135	3	0		83,362	11	7	...	59	13	4

the Salt Department in all its Branches for the year 1891-92.

CHARGES—*contd.*													REMARKS
Local Fund and Horse Fund.				Total.			Refunds.			Total Charges.			
Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
.....				1,85,693	15	11	.....			1,85,693	15	11	A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Pátri."
.....				3,65,799	1	6	.....			3,65,799	1	6	B.—The total establishment exhibited against Khárághoda and Minor Depôts includes the office establishment of the Assistant Collector, Khárághoda Range.
.....				4,911	5	4	.....			4,911	5	4	
.....				3,929	3	10	1	2	0	3,930	5	10	
.....				3,767	7	2	2	4	0	3,769	11	2	
.....				5,888	7	8	.....			5,888	7	8	
.....				4,583	8	2	.....			4,583	8	2	
.....				59,290	15	11	.....			59,290	15	11	C.—The total charges shown against Surat Táluka includes charges of the Coast-Guard Service, Northern Division, and of the office establishment of the Assistant Collector of Salt Revenue, Surat Range.
.....				16,010	4	2	.....			16,010	4	2	
.....				7,680	6	3	.....			7,680	6	3	
.....				4,995	5	1	880	8	0	5,875	13	1	
.....				3,249	3	8	.....			3,249	3	8	
.....				9,883	2	10	.....			9,883	2	10	
.....				9,296	6	11	.....			9,296	6	11	
.....				45,006	6	9	.....			45,006	6	9	
.....				58,647	15	3	0	14	0	58,648	13	3	
.....				1,45,313	4	1	59	1	0	1,45,372	5	1	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast-guard Service, Southern Division, of the Assistant Collector of Salt Revenue, Thána Range, together with those for the Collector of Salt Revenue's Steam-launch Boat Establishment are shown against Trombay Táluka.
.....				36,675	5	4	.....			36,675	5	4	
.....				32,519	15	1	36	1	3	32,556	0	4	
.....				98,268	7	8	449	0	3	98,717	7	11	E.—Charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries are shown against Uran Táluka.
.....				30,678	4	7	25	8	6	30,703	13	1	
.....				34,089	8	6	.....			34,089	8	6	
.....				10,934	8	9	16	0	0	10,950	8	9	F.—Charges of the Boat Establishment of the Assistant Collector, Alibág Range, and those of the Assistant Collectors, Ratnágiri and Kánara, are included in the totals shown respectively against Alibág, Ratnágiri and Kárwár Tálukas.
.....				.....			.....			.....			
.....				7,886	13	10	7	0	0	7,893	13	10	
.....				7,499	14	4	10	0	0	7,509	14	4	
.....				23,844	5	4	.....			23,844	5	4	
.....				8,159	14	11	.....			8,159	14	11	
.....				9,864	7	1	.....			9,864	7	1	
.....				11,916	10	10	0	14	0	11,917	8	10	
.....				16,019	14	2	.....			16,019	14	2	
.....				.....			.....			.....			
.....				29,862	1	8	.....			29,862	1	8	
.....				16,257	13	3	.....			16,257	13	3	
.....				13,354	12	9	.....			13,354	0	9	
.....				95,599	14	7	2	4	0	2,13,341	5	4	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue, exclusive of those of the steam-launch being shown against Trombay Táluka.
.....				2,97,798	6	6	1,17,741	6	9	2,97,798	6	6	
.....				3,931	0	9	.....			3,931	0	9	H.—The total against Goa Frontier Preventive establishment comprises establishments of the Assistant Collector's Office, Coast-Guard Service, and Duty Collecting Station, Castle Rock Banda, Kelghát and Digi as finally propósed for Government sanction.
.....				4,475	14	6	.....			4,475	14	6	
.....				1,049	4	3	.....			1,049	4	3	
.....				1,923	12	9	.....			1,923	12	9	
.....				17,26,557	11	11	1,19,231	15	9	18,45,789	11	8	

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. III, showing details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1891-92, contrasted with those of the year 1890-91.

RECEIPTS.

Items.	1891-92.	1890-91.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	2,12,92,819 5 6	1,97,77,749 3 6	15,15,070 2 0	.....
Do. at nominal rates	9,457 13 0	8,926 3 6	531 9 6	.....
Do. on Goa, Daman and Diu salt	6,21,770 3 0	6,75,909 11 0	.....	54,139 8 0
Cost price on Goa, Daman and Diu Salt	30,115 14 6	22,866 13 9	7,249 0 9	.....
Duty on Salt imported by Sea ...	19,435 0 6	12,023 0 3	7,412 0 3	.....
Do. do. by Land ...	1,29,107 11 1	31 14 0	1,29,075 13 1	.....
Proprietary right of Government in Salt Works	61,132 0 8	57,730 12 8	3,401 4 0	.....
Sale-proceeds of Barágra Salt ...	2,85,605 6 7	2,68,296 8 1	17,308 14 6	.....
Excise Duty on excess discovered on examination and by weighment at place of Import	12,858 7 7	9,175 15 5	3,682 8 2	.....
Ground-rent on Salt-pans	38,448 7 3	36,387 9 9	2,060 13 6	.....
Farms of Government Salt-works ...	80,806 1 10	1,10,584 11 6	.....	29,778 9 8
Total, Imperial ...	2,25,81,556 7 6	2,09,79,682 7 5	1,685,792 1 9	83,918 1 8
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	2,658 8 5	701 6 4	1,957 2 1	.....
Payments by Shilotris on account of Establishments employed to watch their Salt-works	28,896 8 8	22,440 0 3	6,456 8 5	.....
Contribution from Port Funds towards cost of Coast-guard Establishment .	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records...	165 8 5	182 0 11	.....	16 8 6
Sale-proceeds of Waste-paper... ...	76 3 0	11 11 0	64 8 0	.....
Miscellaneous—Salt	15,493 11 5	13,174 14 4	2,318 13 1	.....
Total, Provincial ...	57,290 7 11	46,510 0 10	10,796 15 7	16 8 6
Grand Total, Salt Revenue ...	2,26,38,846 15 5	2,10,26,192 8 3	16,96,589 1 4	83,934 10 2
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	54 1 4	241 11 5	.....	187 10 1
Sea Customs. Export do.	9,259 8 9	3,373 11 4	5,885 13 5	.....
Land Customs. Import Land Customs... ...	418 8 3	.....	418 8 3	.....
Land Customs. Export do.	4,280 15 1	.....	4,280 15 1	.....
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda and Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	23,013 1 5	12,615 6 9	10,585 4 9	187 10 1

RECEIPTS—*continued.*

Items.	1891-92.	1890-91.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	.....	.....	.....
Registry Fees under Act XIX of 1838	4,876 6 0	5,408 12 0	.....	532 6 0
Warehouse Rent and Wharfage Fees	481 8 1	628 12 4	.....	147 4 3
Fees for amendment and duplicate copies of documents ...	713 14 0	644 15 0	68 15 0	.....
Sale-proceeds of derelict articles...	95 14 11	232 11 9	.....	136 12 10
Confiscations and Penalties ...	1,870 10 5	2,344 0 6	.....	473 6 1
Miscellaneous	449 3 11	457 4 8	.....	8 0 1
Land Customs. Government share of Goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....
Total, Provincial ...	8,487 9 4	9,716 7 10	68 15 0	1,297 13 6
Grand Total, Customs Revenue ...	31,500 10 9	22,331 14 7	10,654 3 9	1,485 7 7
A'BKA'RI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran	15,32,817 9 7	14,28,407 0 10	1,04,410 8 9	.....
Payment by Proprietors of Uran Distillery on account of Supervising Establishment	42,418 14 10	39,666 9 2	2,752 5 8	.....
Pension Contribution	.....	.....	.....	.....
Miscellaneous	239 0 7	164 12 2	74 4 5	.....
Total, A'bkári Revenue ...	15,75,475 9 0	14,68,238 6 2	1,07,237 2 10	.....
Total, Imperial and Provincial Revenues	2,42,45,823 3 2	2,25,16,762 13 0	18,14,480 7 11	85,420 1 9
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	33,877 13 10	34,223 13 9	.....	345 15 11
Southern Group	43,257 11 4	43,150 13 9	106 13 7	.....
Total, Port Fund ...	77,135 9 2	77,374 11 6	106 13 7	345 15 11
Sundrái Bandar Establishment charges recovered from Bhávnagar State ...	.....	.....	.....	.....
GENERAL FUND.				
Cotton Improvement Fund	.....	.....	.....	.....
Horse Fund	.....	5,075 14 10	.....	5,075 14 10
Total, General Fund ...	.....	5,075 14 10	.....	5,075 14 10
Tankária Dharam Talávy Fund ...	70 0 0	62 12 0	7 4 0	.....
Cambay and Jambusar Ferry Fund ...	54 1 6	59 2 0	.....	5 0 6
Total, Local Fund Revenue ...	77,259 10 8	82,572 8 4	114 1 7	5,426 15 3
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,43,23,082 13 10	2,25,99,335 5 4	18,14,594 9 6	90,847 1 0

EXPENDITURE.

Items.	1891-92.	1890-91.	Increase.	Decrease.
SALT—IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	12,611 4 11	15,503 12 7	.....	2,892 7 8
Travelling Allowance	1,500 3 3	1,377 15 7	122 3 8	.....
Tentage				
Subordinate Establishment.				
Pay	75,727 7 11	82,205 4 1	.....	6,477 12 2
Travelling Allowance	2,612 12 9	2,926 0 5	.....	313 3 8
Petty Supply Allowance... ...	622 10 11	870 12 9	.....	348 1 10
Advertisement Charges	.....	.....	.....	.....
Service Stamps and Bearing Postage .	70 6 3	80 2 3	.....	9 12 0
Telegraph Charges	132 15 0	34 0 0	98 15 0	.....
Office Rent	586 4 5	586 0 0	0 4 5	.....
Boat Stores and Repairs... ...	1,064 6 6	1,006 13 1	57 9 5	.....
Dead Stock Articles	17 6 0	256 8 0	.....	239 2 0
Purchase and Storage of Barágra Salt.	.....	.....	.....	.....
Salt Purchase and Freight ...	30,846 13 3	13,516 12 9	17,330 0 6	.....
Conveyance of Treasure... ...	26 1 0	22 14 6	3 2 6	.....
Carriage of Records	222 9 1	10 5 0	212 4 1	.....
Commission	.....	.....	.....	.....
Rewards in Salt Cases	.....	19 0 0	.....	19 0 0
Petty Construction and Repairs of Salt Buildings	1,226 9 3	1,649 10 4	.....	423 1 1
Law Charges	.....	18 8 10	.....	18 8 10
Thatching of Salt Heaps ...	456 12 11	261 14 9	194 14 2	.....
Compensation to Proprietors of Salt Works	1,75,043 13 2	1,61,912 6 2	13,131 7 0	.....
Miscellaneous	1 10 0	2 0 9	.....	0 6 9
Total ...	3,02,770 2 7	2,82,260 13 10	31,150 12 9	10,641 8 0
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	1,02,261 1 0	96,156 0 0	6,105 1 0	.....
SALT REVENUE IN PORTUGUESE INDIA, GOA AND DAMAN FRONTIERS.				
Subordinate Establishment.				
Pay	13,697 3 5	.....	13,697 3 5	.....
Travelling Allowance	150 1 10	.....	150 1 10	.....
Petty Supply Allowance	13 11 3	.....	13 11 3	.....
Boat Stores and Repairs... ...	581 2 5	.....	581 2 5	.....
Petty Construction and Repairs ...	140 1 0	.....	140 1 0	.....
Conveyance of weapons and steel yards.	47 0 0	.....	47 0 0	.....
Miscellaneous	.....	.....	.....	.....
Total ...	14,629 3 11	.....	14,629 3 11	.....

EXPENDITURE—*continued.*

Items.	1891-92.	1890-91.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*				
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	67,200 7 11	79,176 2 5	.....	11,975 10 6
Travelling Allowance	5,990 14 2	5,366 10 9	624 3 5	.....
Tentage	913 5 0	830 6 8	82 14 4	.....
Subordinate Establishment.				
Pay	6,44,045 1 8	6,43,001 9 1	1,043 8 7	.....
Boat Allowance	12,441 10 10	12,195 0 9	246 10 1	.....
Travelling Allowance	19,015 0 2	17,416 5 11	1,598 10 3	.....
Horse Allowance	4,553 4 11	4,549 8 5	3 12 6	.....
Petty Supply Allowance	8,316 9 3	8,490 12 5	.....	174 3 2
Peons' Belts and Clothing, including charges for making Peons' clothing of Huzúr Office—				
Countersigned...Rs. 29,894 7 0				
Contract ... „ 314 15 8				
	30,209 6 8	10,101 13 1	20,107 9 7	.....
Services Stamps and Bearing Postage.	2,951 10 6	3,109 13 0	.....	158 2 6
Telegraph Charges	514 0 0	216 1 0	297 15 0	.....
Parcel Charges	89 6 0	105 13 6	.....	16 7 6
Office Rent, Rates and Taxes ...	456 8 9	612 4 10	.....	155 12 1
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Boat Stores and Repairs—				
Countersigned ... Rs. 17,484 5 3				
Special ... „ 19,347 5 11				
	36,831 11 2	26,207 11 7	10,623 15 7	.....
Dead Stock Articles	3,736 12 4	1,685 14 6	2,050 13 10	.....
Gádis and Takyás	784 14 3	548 9 1	236 5 2	.....
Conveyance of Treasure	88 2 6	71 7 9	16 10 9	.....
Charges in connection with Salt Confiscations	22 9 0	23 9 0	.....	1 0 0
Water-supply contract	428 7 0	385 5 8	43 1 4	.....
Rewards in Salt Cases	4,381 3 4	3,133 0 0	1,248 3 4	.....
Compensation for land taken for Frontier Lines	.....	211 9 5	.....	211 9 5
Charges incurred in connection with the removal of salt to Fish-curing Yards	1,367 4 0	167 10 6	1,199 9 6	.....
Agent's Commission	12,773 14 4	10,670 14 2	2,103 0 2	.....
Service Haks	.....	.....	.....	.....
Monsoon Weather Fences for Salt Buildings	3,004 6 0	2,997 9 7	6 12 5	.....
Cost of Land	127 7 10	.....	127 7 10	.....
Petty Construction and Repairs of Salt Buildings—				
Countersigned ...Rs. 8,051 3 7				
Contract ... „ 4,025 11 3				
	12,076 14 10	19,342 7 6	.....	7,265 8 8
Conveyance of Records	1,313 12 5	1,181 9 10	132 2 7	.....
Treaty provision of Salt—Cost of Bags and Sewing Charges ...	29 13 6	.....	29 13 6	.....
Medical Charges	293 1 4	207 2 4	85 15 0	.....
Law Charges	82 15 2	150 0 0	.....	67 0 10
Purchase and Storage of Barágra Salt.	2,88,756 15 4	2,50,754 14 0	38,002 1 4	.....
Carried over ...	11,63,397 10 2	11,03,511 12 9	79,911 4 1	20,025 6 8

EXPENDITURE—*continued.*

Items.	1891-92.	1890-91.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought over ...	11,63,397 10 2	11,03,511 12 9	79,911 4 1	20,025 6 8
SALT—IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Cost of Ammunition and Freight (Repairs)	.....	.....	.....	.....
Thatching of Salt Heaps	.....	.....	.....	.....
Destruction of Salt	7 2 0	27 4 0	.....	20 2 0
Charges for sinking wells	554 5 5	.....	554 5 5	.....
Miscellaneous	729 9 3	735 15 3	.....	6 6 0
Total ...	11,64,688 10 10	11,04,275 0 0	80,465 9 6	20,051 14 8
GRAND TOTAL ...	15,84,349 2 4	14,82,691 13 10	1,32,350 11 2	30,693 6 8
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty, &c., refunded	84 5 8	32 12 0	51 9 8	.....
Total ...	84 5 8	32 12 0	51 9 8	.....
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	37,995 2 7	34,745 13 10	3,249 4 9	.....
Travelling Allowance	5,927 8 4	5,997 7 7	.....	69 15 3
Tentage...	1,143 2 9	1,139 1 3	4 1 6	.....
SUBORDINATE ESTABLISHMENT.				
Pay	65,077 2 4	64,673 1 5	404 0 11	.....
Boat Allowance	180 0 0	180 0 0	.....	.....
Travelling Allowance	5,836 9 5	5,045 6 1	791 3 4	.....
Petty Supply Allowance	2,156 11 11	2,183 4 0	.....	26 8 1
Miscellaneous Expenditure	11 6 6	2 8 0	8 14 6	.....
Tape for Peons' Belts	.....	.....	.....	.....
Service Stamps and Bearing Postage .	3,605 6 6	3,359 5 6	246 1 0	.....
Telegraph Charges	67 12 0	41 11 0	26 1 0	.....
Water-supply	84 7 9	137 10 7	.....	53 2 10
Office Rents, Rates and Taxes ...	784 2 9	1,026 10 0	.....	242 7 3
Purchase of Books	5 4 0	.....	5 4 0	.....
Boat Stores and Repairs	3,629 14 3	3,603 3 6	26 10 9	.....
Dead Stock Articles	292 13 5	342 14 7	.....	50 1 2
Gádis and Takyás	223 6 0	58 2 4	165 3 8	.....
Charges in connection with Customs Confiscations	2 6 6	2 2 6	0 4 0	.....
Rewards in Sea Customs Cases ...	565 8 0	1,385 4 0	.....	819 12 0
Purchase of Clothing to Peons, including charges for making Peons' Clothing of Huzúr Office countersigned ..	52 11 5	10 0 0	42 11 5	.....
Monsoon Weather Fences for Customs Buildings	500 11 4	490 7 6	10 3 10	.....
Petty Construction and Repairs of Customs Buildings	2,232 6 4	2,050 2 10	182 3 6	.....
Conveyance of Records	373 10 9	390 15 9	.....	17 5 0
Total ...	1,30,748 4 10	1,26,865 4 3	5,162 4 2	1,279 3 7
GRAND TOTAL ...	1,30,832 10 6	1,26,898 0 3	5,213 13 10	1,279 3 7

EXPENDITURE—*concluded.*

Items.	1891-92.	1890-91.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	18,782 9 10	18,791 8 6	.....	8 14 8
Travelling Allowance	22 0 0	64 0 6	.....	42 0 6
Law Charges	60 0 0	.....	60 0 0	.....
Petty Supply Allowance	120 0 0	124 15 0	.....	4 15 0
Miscellaneous	7 10 0	.....	7 10 0	.....
Clothing to Peons	980 4 0	18 2 0	962 2 0	.....
Service Stamps and Bearing Postage...	68 0 0	69 9 0	.....	1 9 0
Petty Construction and Repairs ...	15 11 0	.....	15 11 0	.....
Municipal Taxes	10 0 0	10 0 0	.....	.....
Dead Stock Articles	161 9 0	42 0 0	119 9 0	.....
Telegrams Charges	1 4 0	.....	1 4 0	.....
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs	16,886 9 1	18,368 9 8	.....	1,482 0 7
Total Excise ...	37,115 8 11	37,488 12 8	1,166 4 0	1,539 7 9
Service Haks	10,069 13 0	12,810 11 8	.....	2,740 14 8
Total Imperial and Provincial Expenditure...	17,62,367 2 9	16,59,889 6 5	1,38,730 13 0	36,253 0 8
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	28,869 11 0	13,539 14 10	15,329 12 2	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	44,493 0 7	33,897 3 3	10,595 13 4	.....
Total, Port Fund ...	83,362 11 7	57,437 2 1	25,925 9 6	.....
Sundrái Bandar Establishment at Gogha	.....	.....	.....	.....
Tunkária Dharam Taláv Fund ...	59 13 4	60 0 0	.....	0 2 8
Horse Fund	.....	5,239 2 9	.....	5,239 2 9
Total, Local Fund Expenditure ...	83,422 8 11	62,736 4 10	25,925 9 6	5,239 5 5
TOTAL EXPENDITURE ON ALL ACCOUNTS	18,45,789 11 8	17,22,625 11 3	1,64,656 6 6	41,492 6 1

Bombay,
1st August 1892.

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. IV, showing the Receipts and Expenditure in each

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern	
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.						
Dharampor State	.....	.....	.....	9,000 0 0	.....	.....
III.—EXCISE ON SPIRITS AND DRUGS.						
Still-head Duty	.....	.....	.....	.....	.....	.....
Unclaimed House Rent	.....	.....	.....	.....	.....	.....
Recovery of cost of Establishment.	.....	.....	.....	.....	.....	.....
Do. of Clothing Charges ...	.....	.....	.....	.....	.....	.....
Proceeds of useless articles ..	.....	.....	.....	.....	.....	.....
Recovery of Pensions Contribution.	.....	.....	.....	.....	.....	.....
Witness Bháta received from Courts	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....
SEA CUSTOMS.						
Import Duty	.. ...	.....	.....	.....	.....	.....
Export do.	.....	.....	.....	2,098 10 9	.. ...	2,625 15 11
Cash Recoveries of over payments.	.....	.....	.....	0 7 6	.....	.....
Do. of balance of Peon's pay	.. ...	.....	.....	.....	.....	.....
Registry Fees	.....	.....	.....	958 0 0	.....	880 0 0
Fees for copies of Documents ...	.....	.....	.....	138 0 6	.....	147 12 0
Witness Bháta received from Court	.....	.....	.....	3 6 0	.....	.....
Pay of Servants recovered ..	.....	.....	.....	363 9 8	.....	.....
Proceeds of derelict articles ...	.....	.....	.....	22 9 9	.....	15 12 10
Wharfage Fees	... ..	.....	.....	440 8 6	.....	.....
Recovery of Municipal Taxes ...	.....	.....	.....	.....	.....	3 0 0
Proceeds of confiscations and fines	.....	.....	.....	1,199 15 3	.....	198 11 2
Do. of fruits and trees ...	.....	.....	.....	6 14 3	.....	.....
Do. of waste paper ...	.....	.....	.....	7 6 3	.....	.....
Rent of Traveller's Bungalow ..	... ..	.....	.....	8 8 0	.....	.....
Total, Sea Customs ...	.....	.....	.....	5,248 0 5	.....	3,871 3 11
LAND CUSTOMS.						
Import Duty	... ..	.. ...	.....	.....	.....	.....
Export do.	.....	.. ...	.....	2 14 0	.....	.....
Total ...	.....	.....	.....	2 14 0	.....	.....
Total Customs ...	.....	.....	.....	14,250 14 5	.....	3,871 3 11
SALT.						
Import Duty by Land	8 9 0	... ..	.....	29 11 0	.....	.....
Do. by Sea	18,430 1 0	.....	.....	.....	.....	.....
Excise Duty on Goa, Daman and Diu Salt ...	.....	.....	.....	.....	.....	.....
Cost Price do.	.....	.....	.....	2,795 14 6	.....	.....
Excise Duty within the Bombay Presidency ...	.....	.....	15,42,005 0 0	8,40,915 0 0	13,81,965 2 0	43,73,829 6 0
Do. Calcutta	.....	.....	.....	.....	2,00,450 0 0	95,000 0 0
Do. Central Provinces ...	.....	.....	26,31,022 8 0	.....	2,278 2 0	8,71,711 4 0
Do. Málwa	.....	.....	.....	.....	.....	.....
Do. British Malabár ...	.....	... ...	.....	.....	2,16,321 4 0	14,26,391 4 0
Do. Other Places ..	.....	.....	.....	.....	.....	2,02,843 2 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	.....	.....
Duty on Excesses	4,837 1 6	.....	.....	146 7 0	169 10 2	4,010 0 11
Proprietary Share at 9 pies per Indian Maund	.....	.....	28,912 9 6	15,769 7 11	.....	.....
Proprietary Share at 3 pies per Indian Maund	.....	.....	16,449 15 3	.....	.....	.....
Proceeds of Farms	.....	.....	.....	.....	36,201 0 0	33,409 9 4
Fines and Forfeitures	6 4 3	291 9 9	0 2 6	24 11 11	.....	593 13 1
Do. recovered from Government Servants	.....	0 12 0	.....	.....	1 12 0	3 10 0

separate Charge of the Salt Department for the year 1891-92.

Division.			North Kánara.	Portuguese India.			Total
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	.....	9,000 0 0
15,32,817 9 7	.....	.....	.....	.....	.....	.....	15,32,817 9 7
0 11 2	.....	.....	.....	.....	.....	.....	0 11 2
42,418 14 10	.....	.....	.....	.....	.....	.....	42,418 14 10
215 11 5	.....	.....	.....	.....	.....	.....	215 11 5
21 14 0	.....	.....	.....	.....	.....	.....	21 14 0
.....	.....	.....	.....	.....	.....	.....	.....
0 12 0	.....	.....	.....	.....	.....	.....	0 12 0
15,75,475 9 0	.....	.....	.....	.....	.....	.....	15,75,475 9 0
.....	.....	16 0 0	38 1 4	.....	.....	.....	54 1 4
385 0 8	334 8 11	1,322 14 7	2.492 5 11	.....	.....	.....	9,259 8 9
.....	.....	.....	14 5 3	.....	.....	.....	14 12 9
5 8 0	.....	.....	.....	.....	.....	.....	5 8 0
262 0 0	294 0 0	2,064 6 0	418 0 0	.....	.....	.....	4,876 6 0
58 9 0	27 0 0	249 2 6	93 6 0	.....	.....	.....	713 14 0
.....	.....	.....	10 8 0	.....	.....	.....	13 14 0
.....	.....	.....	.....	.....	.....	.....	363 9 8
0 6 0	.....	20 2 11	36 15 5	.....	.....	.....	95 14 11
.....	.....	26 5 9	14 9 10	.....	.....	.....	481 8 1
6 8 0	.....	.....	.....	.....	.....	.....	9 8 0
152 8 0	88 0 0	77 0 0	154 8 0	.....	.....	.....	1,870 10 5
.....	7 8 0	11 11 0	.....	.....	.....	.....	26 1 3
.....	.....	.....	.....	.....	.....	.....	7 6 3
.....	.....	.....	.....	.....	.....	.....	8 8 0
870 7 8	751 0 11	3,787 10 9	3,272 11 9	.....	.....	.....	17,801 3 5
.....	.....	.....	.....	.....	1 10 3	416 14 0	418 8 3
.....	.....	.....	1 10 7	.....	1,480 6 11	2,795 15 7	4,280 15 1
.....	.....	.....	1 10 7	.....	1,482 1 2	3,212 13 7	4,699 7 4
870 7 8	751 0 11	3,787 10 9	3,274 6 4	.....	1,482 1 2	3,212 13 7	31,500 10 9
.....	.....	.....	.....	.....	25 12 0	1,29,043 11 1	1,29,107 11 1
.....	.....	.....	1,004 15 6	.....	.....	.....	19,435 0 6
.....	.....	.....	.....	6,10,032 11 0	.....	11,737 8 0	6,21,770 3 0
.....	.....	.....	.....	26,146 4 0	.....	1,173 12 0	30,115 14 6
.....	.....	.....	.....	.....	.....	.....	1,11,03,721 3 6
19,73,005 8 0	6,07,893 11 6	1,76,720 0 0	2,07,387 8 0	.....	.....	.....	17,30,210 0 0
14,34,760 0 0	.....	.....	.....	.....	.....	.....	35,75,490 10 0
70,478 12 0	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	41,14,840 10 0
24,40,713 2 0	.....	1,800 0 0	29,615 0 0	.....	.....	.....	7,68,556 14 0
2,19,220 0 0	3,46,493 12 0	.....	.....	.....	.....	.....	9,457 13 0
9,457 13 0	.....	.....	.....	.....	.....	.....	12,858 7 7
3,105 10 7	372 4 8	216 2 9	1 2 0	.....	.....	.....	44,682 1 5
.....	.....	.....	.....	.....	.....	.....	16,449 15 3
.....	.....	.....	.....	.....	.....	.....	80,806 1 10
352 8 0	2,000 0 0	1,540 0 9	.....	7,302 15 9	.....	.....	2,658 8 5
1,060 15 6	41 11 2	405 2 0	9 8 9	224 9 6	.....	.....	15 14 6
8 14 6	0 14 0	.....	.....	.....	.....	.....	

Heads of Receipt and Expenditure.	PRESIDENCY DIVISION.	NORTHERN DIVISION.			SOUTHERN
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—*continued.*						
Cash Recoveries of over payments.	.....	142 3 3	.....	0 0 2	26 2 0	230 10 11
Fees for Copies of Documents ...	2 4 0	.....	1 8 0	1 3 6	8 7 0	15 4 0
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....	20,566 11 11
Pay and Pension Contribution of Servants recovered	.....	.....	.....	.....	2,527 3 0	15,938 10 0
Proceeds of derelict articles ...	1,029 4 5	20 9 0	622 15 3	13 13 3	0 1 0	27 15 0
Do. of bags	.....	.....	.....	.....	.....	.....
Witness Bhata received from Courts	2 8 0	3 12 6	3 5 0	5 0 0	2 8 0	42 3 6
Cost of damage to Government boats	1 4 0	.....	.....	.....	.....	.....
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,30,407 1 9	.....	.....	.....
Transport Charges	.....	.....	1,55,198 4 10	.....	.....	.....
Proceeds of Trees	.....	1 4 0	.....	4 10 0	5 0 0	.....
Proceeds of Waste-paper	.....	.....	.....	1 3 0	.....	12 9 6
Recovery on account of Sundrái Bandar establishment	.....	.....	.....	420 0 0	.....	.....
Recovery of Accountant General's Audit fees	233 0 0	7 0 0	.....	.....	.....	.....
Recovery on account of lost dress .	0 5 6	1 2 0	.....	.....	.....	.....
Do. of Municipal Taxes	.....	.....	2 6 0	.....	.....	.....
Recovery of rewards from Cambay.	.....	.....	.....	37 13 11	.....	.....
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....
Recovery of Clothing Charges ...	5 12 0	3,324 2 2	581 7 7	356 4 7	354 1 11	1,666 2 11
Ground and House Rent	.....	.....	415 2 0	12 0 0	.....	.....
Recovery of notice fees	.....	.....	.....	.....	.....	1 8 0
Cost of denaturalizing salt ...	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....
Total Salt ...	34,556 5 8	3,792 6 8	45,05,622 5 8	8,60,533 4 9	18,40,310 5 1	70,46,293 13 1
Miscellaneous.						
Proceeds of Waste-paper	15 5 0	.....	0 8 0	60 6 0	.....	.....
Stationery and Printing.						
Proceeds of Forms	.....	1 6 6	.....	.....	.....	24 7 4
Total ...	15 5 0	1 6 6	0 8 0	60 6 0	.....	24 7 4
LOCAL FUND REVENUE.						
Northern Port Fund.						
Port Dues	24 12 3	.....	.....	23,717 6 6	.....	6,449 14 3
Proceeds of goods washed ashore .	.....	.....	.....	511 11 0	.....	174 6 6
Do. useless articles	1,230 2 2	.....	.....	33 13 1	.....	.....
Advances	.....	.....	.....	449 6 11	.....	.....
Miscellaneous	.....	.....	.....	37 9 7	.....	2 10 0
Interest	1,246 1 7	.....	.....	.....	.....	.....
Total ..	2,501 0 0	.....	.....	24,749 15 1	.....	6,626 14 9
Southern Port Fund.						
Port Dues	2,114 3 6	.....	.....	0 5 0	.....	8,898 2 0
Proceeds of goods washed ashore .	.....	.....	.....	.....	3 0 0	124 1 8
Contribution for Wharfs	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	13 8 2
Interest	2,783 14 7	.....	.....	.....	.....	.....
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....
Advances	.....	.....	.....	.....	.....	18 5 11
Fines...	.....	.....	.....	.....	.....	.....
Total, Southern Port Fund ...	4,898 2 1	.....	.....	0 5 0	3 0 0	9,054 1 9
Total, Local Fund Revenue ...	7,399 2 1	.....	.....	24,750 4 1	3 0 0	15,681 0 6
Ferry Tolls	.....	.....	.....	54 1 6	.....	.....
Tankária Dharm Talav Fund ...	.....	.....	.....	70 0 0	.....	.....
Total Receipts ...	41,970 12 9	3,792 6 8	45,05,622 13 8	8,99,718 14 9	18,40,314 11 7	70,65,870 8 10

Division.			North Ka'nara.	Portuguese India.			Total.
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
26 8 10	1 7 2	27 4 6	1 12 0	0 8 0	.....	.....	456 8 10
3 8 0	1 4 6	3 0 0	2 0 0	8 8 6	.....	.....	46 15 6
9,048 7 0	7,793 5 2	1,039 15 2	.....	.....	.....	.....	38,418 7 3
7,784 5 9	94 14 0	2,551 7 11	.....	.....	.....	.....	28,896 8 9
76 10 11	22 1 0	11 11 1	13 2 9	1,095 2 1	.....	.....	2,933 5 9
.....	.....	.....	.....	.....	.....	423 9 0	423 9 0
23 13 0	8 15 3	25 6 0	3 10 0	.....	.....	.....	121 1 3
10 0 0	.....	.....	.....	.....	.....	.....	11 4 0
.....	.....	980 5 6	513 14 2	.....	.....	.....	1,31,901 5 5
.....	.....	.....	.....	.....	.....	.....	1,55,198 4 10
9 0 0	.....	.....	.....	33 3 0	.....	.....	53 1 0
.....	.....	.....	.....	.....	.....	.....	13 12 6
.....	.....	.....	.....	.....	.....	.....	420 0 0
.....	.....	.....	.....	.....	.....	.....	240 0 0
.....	.....	.....	.....	.....	.....	.....	1 7 6
5 12 6	.....	.....	.....	.....	.....	.....	8 2 6
.....	.....	.....	.....	.....	.....	.....	37 13 11
.....	.....	.....	.....	.....	.....	.....	10,000 0 0
1,230 5 4	388 8 3	471 15 4	347 7 6	.....	.....	.....	8,726 3 7
.....	.....	.....	.....	.....	.....	.....	427 2 0
.....	.....	.....	.....	.....	.....	.....	1 8 0
.....	.....	.....	.....	17 8 0	.....	.....	17 8 0
.....	.....	.....	.....	44 1 11	.....	.....	44 1 11
61,70,381 10 11	9,65,112 12 8	1,85,792 7 0	2,38,900 0 8	6,44,905 7 9	25 12 0	1,42,378 8 1	2,26,38,605 4 0
.....	.....	.....	.....	.....	.....	.....	76 3 0
51 10 0	0 1 0	14 12 0	44 7 2	10 3 9	0 0 8	18 8 0	165 8 5
51 10 0	0 1 0	14 12 0	44 7 2	10 3 9	0 0 8	18 8 0	241 11 5
.....	.....	.....	.....	.....	.....	.....	30,192 1 0
.....	.....	.....	.....	.....	.....	.....	686 1 6
.....	.....	.....	.....	.....	.....	.....	1,263 15 3
.....	.....	.....	.....	.....	.....	.....	449 6 11
.....	.....	.....	.....	.....	.....	.....	40 3 7
.....	.....	.....	.....	.....	.....	.....	1,246 1 7
.....	.....	.....	.....	.....	.....	.....	33,877 13 10
9,665 13 0	2,795 4 0	10,964 1 6	4,629 2 0	.....	.....	.....	39,066 15 0
67 12 4	77 5 9	214 7 9	74 1 7	.....	.....	.....	560 13 1
.....	660 0 0	.....	.....	.....	.....	.....	660 0 0
.....	5 8 0	6 10 9	.....	.....	.....	.....	25 10 11
.....	.....	.....	.....	.....	.....	.....	2,783 14 7
2 10 6	.....	.....	17 9 6	.....	.....	.....	20 4 0
.....	45 0 0	12 7 11	1 3 11	.....	.....	.....	77 1 9
.....	10 0 0	43 0 0	10 0 0	.....	.....	.....	63 0 0
9,736 3 10	3,593 1 9	11,240 11 11	4,732 1 0	.....	.....	.....	43,257 11 4
9,736 3 10	3,593 1 9	11,240 11 11	4,732 1 0	.....	.....	.....	77,135 9 2
.....	.....	.....	.....	.....	.....	.....	54 1 6
.....	.....	.....	.....	.....	.....	.....	70 0 0
77,56,515 9 5	9,69,457 0 4	2,00,835 9 8	2,46,950 15 2	6,44,915 11 6	1,507 13 10	1,45,609 13 8	2,43,23,082 13 10

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern	
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE.						
Refunds and Drawbacks—Excise on Spirits and Drugs	16,886 9 1	.....	.....	.....	.....	.....
Miscellaneous	2 13 0	.....	.....	2 4 0	.....	0 14 0
Customs	.....	.....	.....	1 2 0	.....	18 15 8
Salt	1,00,833 1 0	.....	.....	880 8 0	.....	59 1 0
Total ...	1,17,722 7 1	.....	.....	883 14 0	.....	78 14 8
EXCISE ON SPIRITS AND DRUGS.						
Salary of Establishment	.....	.....	.....	.....	.....	.....
Charges for taking copies... ...	.....	0 12 0	.....	.....	.....	.....
Services Stamps	.....	.....	.....	.....	.....	.....
Telegram Charges	.....	.....	.....	.....	.....	.....
Clothing to Peons	.....	.....	.....	.....	.....	.....
Municipal Taxes	.....	.....	.....	.....	.....	.....
Law Charges	.....	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....
Petty Constructions	.....	.....	.....	.....	.....	.....
Travelling Allowance to Establishment	.....	.....	.....	.....	.....	.....
Office Rent	.....	6 14 0	.....	.....	.....	.....
Fixed Contingencies	.....	.....	.....	.....	.....	.....
Total ...	.....	7 10 0	.....	.....	.....	.....
SEA CUSTOMS.						
Salary of Officers	.....	.....	.....	10,635 7 9	9,600 0 0	5,480 0 0
Travelling Allowance to Officers..	.....	.....	.....	1,230 12 4	1,200 0 0	1,200 0 0
Tentage Allowance to do ...	.....	.....	.....	257 15 7	360 0 0	140 11 6
Salary of Establishment	.....	.....	.....	31,879 5 8	4,628 15 2	2,595 0 0
Travelling Allowance to Establishment	.....	.....	.....	2,098 7 1	1,320 14 7	550 12 3
Official Postage	.....	.....	.....	669 9 0	497 4 6	1,039 5 0
Service Telegrams	.....	.....	.....	6 10 0	43 15 0	1 12 0
Fixed Contingencies	.....	.....	.....	1,072 15 11	234 12 0	180 0 0
Purchase and Repairs of Furniture	.....	.....	.....	20 0 0	60 0 0	39 14 5
Boat Stores and Repairs	.....	.....	.....	1,377 15 9	2,014 3 11	38 10 0
Carriage of Records	.....	.....	.....	61 2 3	.....	84 12 3
Boat-hire	.....	.....	.....	2 0 0	.....	.....
Water-supply	.....	.....	.....	84 7 9	.....	.....
Petty Construction and Repairs...	.....	.....	.....	696 14 3	.....	194 1 4
Weather-tences	.....	.....	.....	.....	.....	208 10 11
Boat Allowance	.....	.....	.....	.....	.....	.....
Clothing for Peons...	.....	.....	.....	.....	14 0 0	12 8 0
Rewards	.....	.....	.....	488 0 0	.....	1 0 0
Miscellaneous Contingencies ...	.....	.....	.....	.....	.....	.....
Grain Compensation	.....	.....	.....	0 2 6	.....	.....
Purchase of Books	.....	.....	.....	.....	5 4 0	.....
Conveyance of confiscated articles	.....	.....	.....	.....	.....	.....
Piloting Charges	.....	.....	.....	.....	9 4 0	.....
Gádis and Takyás	.....	.....	.....	.....	.....	130 15 6
Rents, Rates and Taxes	.....	.....	.....	360 0 0	.....	16 11 4
Total ...	.....	.....	.....	50,941 13 10	19,988 9 2	11,914 12 6
SALT—IMPERIAL.						
Salary of Officers	.....	.....	.....	.....	.....	.....
Travelling and Tentage Allowance to Officers	.....	.....	.....	.....	.....	.....
Tentage to do.	.....	.....	.....	.....	.....	.....
Salary of Establishment	.....	.....	.....	1,786 14 5	.....	.....
Travelling Allowance to Establishment	.....	.....	.....	58 15 4	.....	.....
Fixed Contingencies	.....	.....	.....	34 0 0	.....	.....
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....

Division.			North Kánara.	Portuguese India.			Total
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	.....	16,886 9 1
2 0 4	.....	0 14 0	.....	.....	.....	.....	3 13 4
29 0 0	16 0 0	17 0 0	2 4 0	.....	.....	.....	81 5 8
479 9 8	.....	.....	.....	.....	.....	.....	1,02,252 3 8
510 10 0	16 0 0	17 14 0	2 4 0	.....	.....	.....	1,19,231 15 9
18,782 9 10	.....	.....	.....	.....	.....	.....	18,782 9 10
.....	.....	.....	.....	.....	.....	.....	0 12 0
68 0 0	.....	.....	.....	.....	.....	.....	68 0 0
1 4 0	.....	.....	.....	.....	.....	.....	1 4 0
980 4 0	.....	.....	.....	.....	.....	.....	980 4 0
10 0 0	.....	.....	.....	.....	.....	.....	10 0 0
60 0 0	.....	.....	.....	.....	.....	.....	60 0 0
161 9 0	.....	.....	.....	.....	.....	.....	161 9 0
15 11 0	.....	.....	.....	.....	.....	.....	15 11 0
22 0 0	.....	.....	.....	.....	.....	.....	22 0 0
.....	.....	.....	.....	.....	.....	.....	6 14 0
120 0 0	.....	.....	.....	.....	.....	.....	120 0 0
20,221 5 10	.....	.....	.....	.....	.....	.....	20,228 15 10
.....	.....	6,574 13 5	5,704 13 5	.....	.....	.....	37,995 2 7
.....	.....	1,096 12 0	1,200 0 0	.....	.....	.....	5,927 8 4
.....	.....	233 5 3	151 2 5	.....	.....	.....	1,143 2 9
.....	881 1 5	2,845 14 9	22,246 13 4	.....	.....	.....	65,077 2 4
.....	48 3 6	562 15 8	1,255 4 4	.....	.....	.....	5,836 9 5
199 6 0	124 6 0	756 7 0	319 1 0	.....	.....	.....	3,605 6 6
.....	.....	8 4 0	7 3 0	.....	.....	.....	67 12 0
.....	60 0 0	120 0 0	489 0 0	.....	.....	.....	2,156 11 11
16 9 0	7 12 0	117 4 0	31 6 0	.....	.....	.....	292 13 5
81 8 0	.....	68 9 4	48 15 3	.....	.....	.....	3,629 14 3
.....	.....	143 1 0	84 11 3	.....	.....	.....	373 10 9
.....	.....	.....	.....	.....	.....	.....	2 0 0
.....	.....	.....	.....	.....	.....	.....	84 7 9
.....	.....	.....	.....	.....	.....	.....	2,232 6 4
16 13 7	701 10 2	210 5 3	412 9 9	.....	.....	.....	500 11 4
66 4 0	54 10 2	97 0 0	74 2 3	.....	.....	.....	180 0 0
.....	180 0 0	.....	.....	.....	.....	.....	52 11 5
.....	.....	12 10 5	13 9 0	.....	.....	.....	565 8 0
15 0 0	7 8 0	4 0 0	50 0 0	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	0 2 6
.....	.....	.....	.....	.....	.....	.....	5 4 0
.....	.....	.....	.....	.....	.....	.....	2 6 6
.....	.....	.....	2 6 6	.....	.....	.....	9 4 0
.....	.....	.....	.....	.....	.....	.....	223 6 0
.....	.....	87 6 6	5 0 0	.....	.....	.....	784 2 9
.....	12 7 5	377 0 0	18 0 0	.....	.....	.....	
395 8 7	2,077 10 8	13,315 12 7	32,114 1 6	.....	.....	.....	1,30,748 4 10
.....	.....	.....	.....	12,611 4 11	.....	.....	12,611 4 11
.....	.....	.....	.....	1,500 3 3	.....	.....	1,500 3 3
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	73,940 9 6	3,111 5 10	10,585 13 7	89,424 11 4
.....	.....	.....	.....	2,553 13 5	86 1 10	64 0 0	2,762 14 7
.....	.....	.....	.....	588 10 11	.....	13 11 3	636 6 2
.....	.....	.....	.....	586 4 5	.....	.....	586 4 5

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.
EXPENDITURE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*						
Official Postage	.....	.....	.....	40 0 0	.....	.....
Service Telegrams	.....	.....	.....	.....	.....	.....
Salt Purchase and Freight	.....	.....	.....	3,047 7 4	.....	.....
Cost of denaturalizing Salt	.....	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....
Boat Stores and Repairs	.....	.....	.....	.....	.....	.....
Conveyance of weapons and steel yards	.....	.....	.....	.....	.....	.....
Conveyance of Treasure	.....	.....	.....	.....	.....	.....
Thatching of Salt-heaps	.....	.....	.....	.....	.....	.....
Carriage of Records	.....	.....	.....	.....	.....	.....
Petty Construction and Repairs	.....	.....	.....	4 7 0	.....	.....
Law Charges	.....	.....	.....	.....	.....	.....
Carriage of Confiscated Salt	.....	.....	.....	.....	.....	.....
Compensation to Salt Works Proprietors	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	4,971·12 1	.....	.....
SALT—IMPERIAL.						
Presidency Proper.						
Salary of Officers	32,657 4 4	4,522 4 2	8,614 8 2	.....	11,806 7 3	.....
Travelling Allowance to Officers	2,628 7 11	1,800 0 0	248 1 0	.....	114 5 3	.....
Tentage to do.	480 0 0	133 5 0	.....	.....	.....	.....
Salary of Establishment	14,391 15 9	1,54,398 2 10	42,312 1 5	30,369 15 0	49,047 14 10	1,45,284 13 9
Travelling Allowance to Establishment	3,139 9 9	5,462 11 11	702 8 6	708 13 9	1,371 4 2	3,237 5 3
Horse Allowance	.....	4,192 0 4	211 4 7	.....	150 0 0	.....
Official Postage	1,181 8 6	390 9 0	132 12 0	60 0 0	65 14 6	351 1 6
Fixed Contingencies	1,000 13 2	1,496 0 0	566 8 0	192 0 0	405 15 7	1,777 10 9
Service Telegrams	443 9 0	31 0 0	27 0 0	.....	10 0 0	1 10 0
Purchase and Repairs of Furniture	53 9 6	42 12 0	407 12 0	85 4 6	276 12 0	338 12 0
Commission on Salt Tax Collection	.....	.....	12,773 14 4	.....	.....	.....
Rewards	.....	179 0 0	5 0 0	136 12 0	.....	1,783 11 4
Petty Construction and Repairs	.....	841 9 11	100 6 9	386 2 10	1,044 5 0	1,321 10 1
Weather-fences	.....	397 0 9	111 4 6	.....	317 0 0	828 14 8
Cost of Land	.....	.....	.....	.....	.....	87 7 10
Purchase and Repairs to scales and weights	.....	.....	74 8 0	.....	1,638 0 7	.....
Law Charges	.....	75 0 0	.....	.....	.....	7 15 2
Purchase of Books, Maps, &c.	50 8 0	2 0 0	4 0 0	.....	.....	.....
Carriage of Records	885 7 11	.....	.....	.....	343 7 6	.....
Bháta to Prisoners	.....	.....	.....	.....	0 5 6	6 14 0
Feed of detained Animals	.....	.....	.....	0 2 0	.....	.....
Gádis and Takyás	39 15 10	9 15 0	27 0 0	.....	.....	365 1 10
Treaty provision of Salt	.....	.....	29 13 6	.....	.....	.....
Parcel Charges	89 6 0	.....	.....	.....	.....	.....
Charges for destroying Salt	.....	.....	.....	7 2 0	.....	.....
Medical Charges	9 13 8	.....	257 7 4	.....	.....	.....
Conveyance of Confiscated Salt	.....	.....	.....	.....	.....	.....
Expenditure for Demarcation	.....	.....	.....	6 4 0	.....	5 10 0
Water-supply Charges	.....	.....	188 4 11	.....	.....	.....
Boat Allowance	.....	.....	.....	.....	300 0 0	5,089 6 5
Salt-Purchase and Freight	.....	.....	2,88,756 15 4	.....	.....	.....
Charges in connection with Salt supplied to Fish-curing Yards	.....	.....	.....	.....	.....	.....
Conveyance of Treasure	.....	.....	29 12 0	5 9 0	.....	.....
Purchase of new Boats	.....	.....	.....	2,632 6 2	16,714 15 9	.....
Boat Stores and Repairs	5,072 15 5	.....	.....	2,138 7 10	10,153 0 2	65 5 5
Boat-hire	.....	.....	.....	16 0 0	.....	.....
Conveyance of Timber	.....	.....	.....	.....	.....	.....
Peons' Clothing	284 7 8	11,594 4 0	1,686 8 0	1,742 10 0	13,325 4 0	.....
Umbrellas and Camblies to Peons	20 0 6	.....	.....	.....	.....	.....
Fees for taking copies of proceedings	.....	.....	.....	.....	.....	.....
Office Rent, Rates and Taxes	.....	37 0 0	125 9 7	.....	.....	.....
House-Rent	.....	.....	198 12 7	.....	10 0 0	.....
Cost of Brushes	.....	16 2 0	.....	.....	.....	.....
Value of Europe Store	.....	.....	.....	.....	1 8 3	.....

Division.			North Kanara.	Portuguese India.			Total.
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	30 6 3	.....	.....	70 6 3
.....	.....	.....	.....	132 15 0	.....	.....	132 15 0
.....	.....	.....	.....	27,799 5 11	.....	.....	30,846 13 3
.....	.....	.....	.....	1 10 0	.....	.....	1 10 0
.....	.....	.....	.....	17 6 0	.....	.....	17 6 0
.....	.....	.....	.....	1,064 6 6	.....	581 2 5	1,645 8 11
.....	.....	.....	.....	.....	.....	47 0 0	47 0 0
.....	.....	.....	.....	26 1 0	.....	.....	26 1 0
.....	.....	.....	.....	456 12 11	.....	.....	456 12 11
.....	.....	.....	.....	222 9 1	.....	.....	222 9 1
.....	.....	.....	.....	1,222 2 3	51 12 0	88 5 0	1,366 10 3
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	1,75,043 13 2	.....	.....	1,75,043 13 2
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	2,97,798 6 6	3,249 3 8	11,380 0 3	3,17,399 6 6
9,600 0 0	.....	.....	.....	.....	.....	.....	67,200 7 11
1,200 0 0	.....	.....	.....	.....	.....	.....	5,990 14 2
300 0 0	.....	.....	.....	.....	.....	.....	913 5 0
1,11,561 12 9	36,472 4 2	48,611 4 7	11,594 12 7	.....	.....	.....	6,44,045 1 8
2,556 0 7	392 9 3	1,055 1 9	388 15 3	.....	.....	.....	19,015 0 2
.....	.....	.....	.....	.....	.....	.....	4,553 4 11
431 12 6	170 9 0	99 15 0	67 8 6	.....	.....	.....	2,951 10 6
1,370 0 0	431 10 0	843 6 0	232 9 9	.....	.....	.....	8,316 9 3
0 13 0	.....	.....	.....	.....	.....	.....	514 0 0
202 13 0	63 12 0	174 0 0	53 12 9	.....	.....	.....	1,699 3 9
.....	.....	.....	.....	.....	.....	.....	12,773 14 4
1,010 4 0	318 8 0	784 0 0	164 0 0	.....	.....	.....	4,381 3 4
6,875 2 0	821 7 10	548 6 8	137 11 9	.....	.....	.....	12,076 14 10
800 5 9	463 5 8	86 6 8	.....	.....	.....	.....	3,004 6 0
40 0 0	.....	.....	.....	.....	.....	.....	127 7 10
325 0 0	.....	.....	.....	.....	.....	.....	2,037 8 7
.....	.....	.....	.....	.....	.....	.....	82 15 2
.....	.....	.....	.....	.....	.....	.....	56 8 0
84 13 0	.....	.....	.....	.....	.....	.....	1,313 12 5
9 4 3	3 8 3	3 8 0	0 10 6	.....	.....	.....	24 4 6
.....	.....	.....	.....	.....	.....	.....	.....
99 4 0	188 4 9	39 4 10	16 0 0	.....	.....	.....	784 14 3
.....	.....	.....	.....	.....	.....	.....	29 13 6
.....	.....	.....	.....	.....	.....	.....	89 6 0
.....	.....	.....	.....	.....	.....	.....	7 2 0
.....	.....	.....	.....	.....	.....	.....	293 1 4
.....	.....	.....	25 12 4	.....	.....	.....	22 9 0
6 10 6	3 0 6	6 4 0	1 0 0	.....	.....	.....	14 13 0
.....	.....	.....	8 9 0	.....	.....	.....	428 7 0
214 3 1	25 15 0	.....	.....	.....	.....	.....	12,441 10 10
2,216 13 6	1,016 5 7	3,819 1 4	.....	.....	.....	.....	2,88,756 15 4
.....	.....	.....	.....	.....	.....	.....	1,367 4 0
.....	.....	685 4 9	681 15 3	.....	.....	.....	85 2 6
18 8 6	.....	18 1 0	16 4 0	.....	.....	.....	19,347 5 11
.....	.....	.....	.....	.....	.....	.....	17,484 5 3
40 11 5	.....	13 13 0	.....	.....	.....	.....	16 0 0
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	30,209 6 8
10 4 0	.....	1,566 1 0	.....	.....	.....	.....	20 0 6
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	192 3 2
8 0 0	.....	5 9 7	6 0 0	.....	.....	.....	198 12 7
.....	.....	.....	.....	.....	.....	.....	16 2 0
.....	.....	.....	.....	.....	.....	.....	1 8 3

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast-Guard, Southern Division, Mátunga.	Thána Range.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*continued.*						
Salt—Provincial—*continued.*						
Presidency proper—continued.						
Advertisement Charges	.....	..... 9 0	.....	.....	.....	.....
Rent for Land	.....	65 9 0	.....	.....	.....	.....
Gaon-kharach Allowance... ...	.....	.....	540 0 0	.....	.....	.....
Cost of Materials for drawing Maps, &c.	8 6 0	.....	.....	.....	.....	15 2 0
Thatching charges of confiscated Muchwas	.....	.....	.....	.....	.....	.....
Prize for manufacturing best Salt	.....	.....	600 0 0	.....	.....	.....
Charges for Sinking Wells ...	.....	.....	430 5 5	124 0 0	.....	.....
Cost of Chaukis on the Frontier Lines	.....	.....	.....	.....	.....	.....
Total ...	62,437 14 11	1,85,686 5 11	3,59,162 1 11	38,611 9 1	1,07,096 8 4	1,60,568 8 0
Total, Salt ...	62,437 14 11	1,85,686 5 11	3,59,162 1 11	43,583 5 2	1,07,096 8 4	1,60,568 8 0
Allowances and Assignments.						
Haks...	.....	.....	3,391 7 7	2,892 8 7	.....	586 5 7
MARINE FUND.						
Northern Port Fund.						
Collection and Management.						
Establishment	274 0 0	.....	.....	.....	.....	84 0 0
Contingencies	.....	.....	.....	.....	.....	12 0 0
Removal of Waifs	.....	.....	.....	223 9 6	.....	62 14 6
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....	.....
Vessels and Boats.						
Establishment	.....	.....	.....	560 0 0	.....	.....
Contingencies	.....	.....	.....	29 11 5	.....	.....
Pensions and Gratuities	.....	.....	.....	194 13 0	.....	.....
Beacons and Light-houses.						
Establishment	.....	.....	.....	3,751 9 0	.....	.....
Accountant-General's Audit Fees.	101 0 0	.....	.....	.....	.....	.....
Contingencies	1,346 1 6	.....	.....	488 0 6	.....	60 0 0
Advances	.....	.....	3,245 8 0	8,138 0 0	.....	.....
Refunds	9 0 3	.....	.....	18 13 6	.....	0 6 9
Cost of original works and repairs executed departmentally ...	.....	.....	.....	174 13 9	.....	110 7 0
Carriage of Waifs	.....	.....	.....	.....	.....	.....
Investment in Government Securities	9,984 14 4	.....	.....	.....	.....	.....
Total ...	16,715 0 1	.....	3,245 8 0	13,579 6 8	.....	329 12 3
Southern Port Fund.						
Collection and Management.						
Pay of Port Officer	.....	.....	.....	.....	.....	.....
Do. of Establishment	717 10 8	.....	.....	.....	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....	72 0 0
Contingencies	19 9 0	.....	.....	.....	.....	.....
Removal of Waifs	.....	.....	.....	.....	.....	.....
		.....	.....	.....	.....	142 0 0

Division.			North Kánara.	Portuguese India.			Total.
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	65 9 0
.....	.....	.....	.....	.....	.....	.....	540 0 0
.....	.....	.....	.....	.....	.....	.....	23 8 0
16 13 0	.....	.....	.....	.....	.....	.....	16 13 0
.....	.....	.....	.....	.....	.....	.....	600 0 0
.....	.....	.....	.....	.....	.....	.....	554 5 5
.....	.....	.....	.....	.....	.....	.....	.....
1,38,999 4 10	40,371 4 0	58,359 8 2	13,395 9 8	.....	.....	.....	11,64,688 10 10
1,38,999 4 10	40,371 4 0	58,359 8 2	13,395 9 8	2,97,798 6 6	3,249 3 8	11,380 0 3	14,82,088 1 4
1,389 0 6	490 12 4	1,319 10 5	.....	.....	.....	.....	10,069 13 0
.....	.....	.....	.....	.....	.....	.....	358 0 0
.....	.....	.....	.....	.....	.....	.....	12 0 0
.....	.....	.....	.....	.....	.....	.....	286 8 0
.....	.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	.....	.....	.....	.....	.....	560 0 0
.....	.....	.....	.....	.....	.....	.....	29 11 5
.....	.....	.....	.....	.....	.....	.....	194 13 0
.....	.....	.....	.....	.....	.....	.....	3,751 9 0
.....	.....	.....	.....	.....	.....	.....	101 0 0
.....	.....	.....	.....	.....	.....	.....	1,894 2 0
.....	.....	.....	.....	.....	.....	.....	11,383 8 0
.....	.....	.....	.....	.....	.....	.....	28 4 6
.....	.....	.....	.....	.....	.....	.....	285 4 9
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	9,984 14 4
.....	.....	.....	.....	.....	.....	.....	33,869 11 0
.....	.....	.....	2,413 5 4	.....	.....	.....	2,413 5 4
.....	274 4 0	.....	.....	.....	.....	.....	1,063 14 8
.....	.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	.....	.....	.....	.....	.....	119 1 4
.....	.....	40 8 10	58 15 6	.....	.....	.....	308 10 11
9 0 9	19 12 9	137 11 7	0 1 10	.....	.....	.....	

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern.	
	Bombay Head-quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*concluded.*						
Vessels and Boats.						
Establishment	.....	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....	.....
Beacons and Light-houses.						
Establishment	.....	.....	.....	.....	.....	913 10 4
Pension and Gratuities	.....	.....	.....	.....	.....	48 0 0
Accountant General's Audit fees...	132 0 0	.....	.....	.....	.....	.....
Investment in Government Securities	9,993 1 11	.....	.....	.....	.....	.....
Purchase and maintenance of Buoys	.....	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....	510 15 9
Refunds	7 2 0	.....	.....	.....	.....	.....
Travelling Allowance	.....	.....	.....	.....	.....	3 1 3
Advances	.....	.....	.....	.....	.....	1,468 0 0
Cost of works executed Departmentally	.....	.....	.....	.....	.....	1,180 6 0
Total ...	16,446 15 7	.....	.....	.....	.....	4,338 1 4
Total, Marine Fund ...	33,161 15 8	.....	3,245 8 0	13,579 6 8	.....	4,667 13 7
Tankária Dharm Taláv Fund ...	.....	.....	.....	59 13 4	.....	.....
Grand Total ...	2,13,322 5 8	1,27,085 1 6	1,85,693 15 11	3,65,799 1 6	1,11,940 13 7	1,77,816 6 4

Division.			North Kánara.	Portuguese India.			Total.
Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	300 0 0	1,081 10 7	1,176 0 0	.....	.....	.....	2,557 10 7
.....	.....	2,071 1 7	693 7 9	.....	.....	.....	2,764 9 4
285 11 10	654 13 5	3,306 12 3	5,065 4 1	.....	.....	.....	10,226 3 11
.....	.....	.....	240 0 0	.....	.....	.....	288 0 0
.....	.....	.....	.....	.....	.....	.....	132 0 0
.....	.....	.....	.....	.....	.....	.....	9,993 1 11
.....	105 8 0	674 3 11	127 8 0	.....	.....	.....	1,484 11 11
135 13 0	189 4 9	2,612 7 7	2,820 3 1	.....	.....	.....	6,268 12 2
3 15 0	.....	67 14 0	.....	.....	.....	.....	78 15 0
2 1 0	.....	8 2 0	11 3 6	.....	.....	.....	24 7 9
.....	442 6 4	2,033 9 0	1,327 8 1	.....	.....	.....	5,271 7 5
24 14 0	98 5 0	163 0 0	31 7 4	.....	.....	.....	1,498 0 4
461 7 7	2,084 6 3	12,197 1 4	13,965 0 6	.....	.....	.....	49,493 0 7
461 7 7	2,084 6 3	12,197 1 4	13,965 0 6	.....	.....	.....	83,362 11 7
.....	.....	.....	.....	.....	.....	.....	59 13 4
1,61,977 5 4	45,040 1 3	85,209 14 6	59,476 15 8	2,97,798 6 6	3,249 3 8	11,380 0 3	18,45,789 11 8

J. POLLEN,
Acting Commissioner of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Years.	Number of Sazés.	Number of Salt works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	*Ahmedabad Collectorate.*							
	Khárághoda	2	2	14,33,741 9 0	(*a*) 18,40,737 3 0	2,728 37 0	18,43,466 0 0	32,77,207 9 0
	Ahmedabad	...	...	51,463 0 0	(*b*) 1,33,427 0 0	239 0 0	1,33,666 0 0	1,85,129 0 0
	Total ..	2	2	14,85,204 9 0	19,74,164 3 0	2,967 37 0	19,77,132 0 0	34,62,336 9 0
	Surat Collectorate.							
	Bulsár	1	1	1,09,014 0 0	(*c*) 3,47,987 0 0	55,118 0 0	4,03,105 0 0	5,12,119 0 0
Konkan Division.	*Thána Collectorate.*							
	Umbargaon	1	1	5,682 0 0	10,804 0 0	9 0 0	10,813 0 0	16,495 0 0
	Bassein	7	28	1,44,799 30 0	13,18,286 28 0	59,521 30 0	13,77,808 18 0	15,22,608 8 0
	Ghodbandar...	9	45	2,08,151 25 0	10,61,987 10 0	38,684 0 0	11,00,671 10 0	13,08,822 35 0
	Trombay	4	23	1,35,123 20 0	7,35,646 34 0	36,653 25 0	7,72,300 19 0	9.07,423 39 0
	Island of Bombay.							
	Mátunga	6	26	2,19,165 20 0	7,59,344 30 0	42,477 0 0	8,01,821 30 0	10,20,987 10 0
	Kolába Collectorate.							
	Panvel	6	19	1,58,854 11 0	4,66,496 31 0	10,395 5 0	4,76,891 36 0	6,35,746 7 0
	Uran	10	88	7,39,171 32 56	17,50,961 25 29	1,58,318 17 0	19,09,280 42 9	26,48,451 37 5
	Sánkse	5	32	2,54,166 36 0	3,92,986 20 0	44,119 27 40	4,37,106 7 40	6,91,273 3 40
	Karanja	4	26	2,69,679 14 0	6,14,010 13 0	99,119 6 33	7,13,129 19 33	9,82,808 33 33
	Ratnágiri Collectorate.							
	Shiroda	1	27	41,230 15 0	87,134 0 0	10,422 20 0	97,556 20 0	1,38,786 35 0
	Kánara Collectorate.							
	Ankola	1	128	1,39,887 22 0	1,49,895 0 0	1,409 15 0	1,51,304 15 0	2,91,191 37 0
	Belgaum Collectorate.							
	Castle Rock	...	...	.....	* 43,641 0 0	.....	43,641 0 0	43,641 0 0
	Total ...	54	443	23,15,912 25 56	73,91,194 31 29	5,01,129 27 73	78,92,324 19 22	1,02,08,237 4 78
Portuguese India.	*Portuguese India.*							
	Daman	...	...	1,941 30 0	(*d*)10,371 0 0	13 25 0	10,384 25 0	12,326 15 0
	Goa	...	...	.....	.....	.....	.....	.....
	Bárdez	...	...	2,73,842 12 0	4,61,402 10 40	16,486 0 0	4,77,888 10 40	7,51,730 22 40
	Sálsette	...	...	.....	(*h*)	.....	.....	.....
	Grand Total ...	54	443	41,85,914 36 56	1,01,85,119 4 69	5,75,715 9 73	1,07,60,834 14 62	1,49,46,749 11 38

manufactured in the Bombay Presidency for the year ending 1891-92.

Sales. On payment of full duty.	Sales. On payment of nominal duty.	Sales. Free of duty.	Sales. Total.	Amount of Excise duty collected.	Loss and Wastage.	Total of sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
15,33,800 0 0	.....	1,531 20 0	15,35,331 20 0	38,33,417 8 0	70,445 30 0	16,05,777 10 0	16,71,429 39 0	(a) 1,[illegible] transferred to Ahmedabad.
1,35,844 0 0	.....	.....	1,35,844 0 0	3,39,610 0 0	849 0 0	1,36,693 0 0	48,436 0 0	(b) Received from Kharagoda.
16,69,644 0 0	.....	1,531 20 0	16,71,175 20 0	41,73,027 8 0	71,294 30 0	17,42,470 10 0	17,19,865 39 0	
3,35,214 0 0	.....	.....	3,35,214 0 0	8,40,915 0 0	11,869 0 0	3,47,083 0 0	1,65,036 0 0	(c) 10,371 maunds transferred to Daman.
8,605 0 0	.....	.....	8,605 0 0	21,512 8 0	1,645 0 0	10,250 0 0	6,245 0 0	
11,91,787 28 0	.....	.....	11,91,787 28 0	29,55,598 6 0	89,266 10 0	12,81,053 38 0	2,41,554 10 0	
8,70,636 10 0	.....	151 0 0	8,70,787 10 0	21,92,056 10 0	1,74,222 30 0	10,45,010 0 0	2,63,812 35 0	
7,07,162 10 0	.....	600 0 0	7,07,762 10 0	18,00,607 8 0	1,08,136 0 0	8,15,898 10 0	91,525 29 0	
7,26,811 0 0	.....	18 0 0	7,26,829 0 0	18,01,014 8 0	84,564 0 0	8,11,393 0 0	2,09,594 10 0	
4,21,593 0 0	.....	.....	4,21,593 0 0	10,69,323 12 0	93,170 37 0	5,14,763 37 0	1,20,982 10 0	
18,30,769 10 0	1,38,136 0 0	7,153 9 29	19,76,058 19 29	47,94,307 0 0	2,47,006 4 56	22,23,064 24 5	4,25,387 13 0	
3,73,811 29 40	.....	.....	0·[illegible]3,73,811 29	9,54,387 7 6	1,27,684 33 40	5,01,496 23 0	1,89,776 20 40	
1,05,524 0 0	4,68,696 0 0	2,983 6 33	5,77,203 6 33	2,84,004 7 0	1,94,965 2 0	7,72,168 8 33	2,10,640 25 0	
71,408 0 0	.....	.....	71,408 0 0	1,78,520 0 0	24,571 35 0	95,979 35 0	42,807 0 0	
94,801 0 0	.....	1,186 0 0	95,987 0 0	2,37,002 8 0	12,547 19 0	1,08,534 19 0	1,82,657 18 0	
4,695 0 0	.....	.....	4,695 0 0	11,737 8 0	.....	4,695 0 0	38,946 0 0	* Received from Goa
64,07,604 7 40	6,06,832 0 0	12,091 15 62	70,26,527 23 22	1,63,00,072 2 6	11,57,780 11 16	81,84,307 34 38	20,23,929 10 40	(d) 10,371 maunds received from Bulsár.
.....	.....	(e)10,704 15 0	10,704 15 0	.....	(f)1,622 0 0	12,326 15 0	.....	(e) 1,165 25 maunds returned by fish curers. (f) Made over to the Portuguese Government. (g) Loss by over estimation, &c. Mds. s. t. 28,845 25 40
.....	.....	.....	.....	.....	.....	.....	.....	Made over to the Portuguese Government. 3,45,323 34 0
2,43,913 3 0	.....	1,33,648 0 0	3,77,561 3 0	6,10,032 11 0	3,74,169 19 40	7,51,730 22 40	.....	3,74,169 19 40
.....	.....	.....	.....	†.....	(g).....	.....	.....	(h) Transferred to Castle Rock 43,641 maunds. † Includes Rs. 250 being the duty on 100 maunds issued to Portuguese Estancos in 1890-91.
86,56,375 10 40	6,06,832 0 0	1,57,975 10 62	94,21,182 21 22	2,19,24,047 5 6	16,16,735 20 56	1,10,37,918 1 78	39,08,831 9 40	

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. VI, showing the Quantity of Salt sold at the various Sazás in the Konkan

Tálukas and Sazás.	Rates *Nil.*		At 1 pie per Maund.		At 2 pies.		At 3 pies.		At 4 pies.	
	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbergaon ... Maroli	...	...	...	...	...	...	...	...	...	...
1st Jachandra	...	...	...	...	...	...	...	...	...	...
2nd do.	...	...	...	...	...	...	...	...	...	...
3rd do.	...	...	...	...	...	...	...	...	...	...
Bassein ... Panju	...	...	...	...	...	...	...	...	...	...
Umella	...	...	...	...	...	...	...	...	...	...
Gokhivra	...	...	...	...	...	...	...	...	...	...
Pápdi	...	...	...	...	...	...	...	...	...	...
Dongri	...	...	...	...	...	...	...	...	...	...
Rái	...	...	...	...	...	...	...	...	...	...
Morwa	...	...	...	...	...	...	...	...	...	...
Ghodbandar... Murdha A.	...	...	...	...	...	...	162 0 0	2 8 6	405 0 0	8 7 0
Do. B.	...	...	...	...	...	...	6,140 20 0	95 15 1	...	...
Bháyandar	...	...	...	...	...	...	...	...	...	...
Sonagar	...	...	...	...	...	...	...	...	...	...
Málavni	...	...	...	...	...	...	...	...	...	...
Goregoan	...	...	...	...	...	...	...	...	...	...
Trombay ... Trombay	...	...	...	...	...	...	11,312 0 0	176 12 0	...	...
Devnar	...	...	...	...	...	...	4,824 0 0	75 6 0	...	...
Máhul	...	...	..	...	7,000 0 0	72 14 8	864 0 0	13 8 0	...	...
Ghátkopar	...	...	...	...	...	...	...	...	...	...
Mátunga ... Wadála	...	...	...	...	...	...	1,675 0 0	26 2 9	...	...
Dhadkhudai	...	...	2,298 0 0	11 15 6	4,020 0 0	41 14 0	8,418 0 0	131 8 6	...	...
Sulemánsha	...	...	2,891 0 0	15 0 11	2,000 0 0	20 13 4	18,680 0 0	291 14 0	...	...
Rowli	...	...	3,672 0 0	19 2 0	...	...	5,862 0 0	91 9 6	...	...
Salámati	...	...	864 0 0	4 8 0	12,000 0 0	125 0 0	4,664 0 0	72 14 0	...	...
Kewni	...	...	...	...	...	...	1,039 20 0	16 3 10	...	...
Uran ... St. Antone	...	...	18,907 20 0	98 7 7	13,693 0 0	142 10 2	6,369 0 0	99 8 3	7,272 0 0	151 8 0
Dongarkhár	...	...	10,155 0 0	52 14 3	2,020 0 0	21 0 8	9,807 0 0	153 3 9	...	...
Dabji	...	...	12,483 0 0	65 0 3	8,160 0 0	85 0 0	6,130 0 0	95 12 6	...	...
Musghat	...	...	36,514 0 0	190 2 10	3,526 0 0	36 11 8	5,904 0 0	92 4 0	...	...
Chiwri	...	...	29,384 0 0	153 0 8	9,294 0 0	96 13 0	13,586 0 0	212 4 6	...	...
Gamti	...	...	25,821 0 0	134 7 9	3,869 0 0	40 4 10	5,562 0 0	86 14 6	...	...
Kantekhár	...	...	17,724 0 0	92 5 0	4,520 0 0	47 1 4	5,994 0 0	93 10 6	...	...
Zagadi	...	...	38,409 0 0	200 0 9	9,933 0 0	103 7 6	17,450 0 0	272 10 6	...	...
Shewa	...	...	1,00,277 20 0	522 4 5	19,470 0 0	202 13 0	68,566 0 0	1,071 5 6	...	...
Rámshankar	...	...	23,070 0 0	120 2 6	4,267 0 0	44 7 2	4,915 0 0	76 12 9	...	...
Karanja ... Bhendkal	...	...	...	...	...	...	1,02,616 0 0	1,603 6 0	6,920 0 0	144 2 8
Sonmogra...	...	...	...	...	...	...	99,611 0 0	1,556 6 9	4,004 0 0	83 6 8
Ovalibhendi	...	...	12,344 0 0	64 4 8	...	...	1,55,684 0 0	2,432 9 0	4,148 0 0	86 6 8
Chirner	...	...	5,884 0 0	30 10 4	...	...	30,804 0 0	481 5 0	...	...
Panvel ... Panvel	...	...	...	...	...	...	...	...	...	...
Wághivli	...	...	...	...	...	...	...	...	...	...
Belápur	...	1,458 0 0	...	...	...	...	...	...	...	...
Karave	...	2,180 0 0	...	...	...	...	5,000 0 0	78 2 0	...	...
Nerul	...	4,920 0 0	...	...	...	...	...	...	...	...
Sarsole	...	...	...	...	...	...	...	...	...	...
Pen..... Umberda	...	...	...	...	65 0 0	0 10 10	123 0 0	1 14 9	10 0 0	0 3 4
Sambri	...	...	...	...	...	...	80 0 0	1 4 0	...	...
Shilotar	...	...	...	...	...	...	...	...	...	...
Sonagar	...	...	...	...	...	...	...	...	47 10 0	0 15 9
Chikhli	...	...	...	...	...	...	60 0 0	0 15 0	...	...
Shiroda ... Shiroda	...	...	...	...	...	...	150 0 0	2 5 6	...	...
Ankola ... Nagarbail	...	...	...	...	...	...	...	...	...	...
Goa ... Goa	...	...	...	...	...	...	...	...	...	...
Bardez ... Bárdez	...	...	...	...	...	...	...	...	...	...
Sálsette ... Sálsette	...	...	...	...	...	...	...	...	...	...
Total	8,558 0 0	...	3,40,698 0 0	1,774 7 5	1,03,837 6 0	1,081 10 2	6,02,052 0 0	9,407 0 11	22,806 10 0	475 2 1

At 5 pies.		At 6 pies.		At 7 pies.		At 8 pies.		At 9 pies.	
Mounds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	1,001 10 0	31 4 7	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	240 0 0	7 8 0	1,941 10 0	70 12 5	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	565 0 0	20 9 7	...	...	...	...
...	...	162 0 0	5 1 0	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	357 20 0	11 2 9	...	...	...	...	720 0 0	33 12 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	280 0 0	8 12 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	6,114 20 0	191 1 3	...	...	...	...	1,000 0 0	46 14 0
...	...	1,300 20 0	40 10 3	...	...	...	...	...	...
...	...	7,444 0 0	232 10 0	...	...	...	...	...	...
...	...	769 10 0	24 0 7	...	...	...	...	181 0 0	8 7 9
...	...	11,476 0 0	358 10 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	40 0 0	1 14 0
...	...	6,408 0 0	200 4 0	...	...	3 0 0	0 2 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	720 0 0	22 8 0	...	...	...	...	...	...
...	...	1,800 0 0	56 4 0	...	...	...	...	...	...
...	...	23,902 0 0	746 15 0	..	...	...	...	...	...
...	...	8,365 0 0	261 6 6	...	...	...	...	...	...
...	...	3,240 0 0	101 4 0	...	...	...	...	...	...
...	...	8,064 0 0	252 0 0	...	...	...	...	...	...
...	...	11,804 0 0	368 14 0	...	...	...	...	...	...
...	...	8,642 0 0	270 1 0	...	...	...	..	...	...
45,814 0 0	1,193 1 2	16,538 0 0	516 13 0	...	...	...	...	...	...
15,482 0 0	403 2 10	10,346 6 33	323 5 0	...	...	...	..	...	...
1,800 0 0	46 14 0	3,032 0 0	94 12 0	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,442 6 0	45 1 0	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...
...	...	471 0 0	14 11 6	...	...	...	...	...	...
...	...	343 0 0	10 11 6	...	...	...	...	...	...
...	...	18 0 0	0 9 0	...	...	...	...	...	...
...	...	105 0 0	3 4 6	...	...	...	...	...	...
...	...	16 0 0	0 8 0	...	...	...	...	727 0 0	34 1 3
...	...	133 0 0	4 2 6	...	...	...	...	...	...
...	...	242 0 0	7 9 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
63,096 0 0	1,643 2 0	1,34,776 6 33	4,211 11 11	2,506 10 0	91 6 0	3 0 0	0 2 0	2,668 0 0	125 1 0

B 547 A—9 *ap* *

At 1 pies.		At 1 anna.		At 1 anna 1 pie.		At 1 anna 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	..
...	...	7,764 20 0	485 4 6	...	...	...	..
...	...	6,866 0 0	429 2 0	...	...	...	..
...	...	2,986 20 0	186 10 6	...	...	...	..
...	...	571 0 0	35 11 0	...	...	...	..
...	...	4,639 0 0	289 15 0	...	...	...	..
4 0 0	33 5 4	13,577 0 0	848 9 0	...	...	81 0 0	5 14 6
...	...	400 0 0	25 0 0	...	...	...	..
...	...	76,918 10 0	4,807 6 3	...	...	...	..
...	...	27,570 30 0	1,723 2 9	...	...	...	..
...	...	56,030 10 0	3,501 14 3	...	...	...	..
...	...	58,215 30 0	3,638 7 9	...	...	...	..
...	...	49,443 0 0	3,090 3 0	...	...	...	..
...	...	40,223 10 0	2,513 15 3	...	...	...	..
...	...	22,626 0 0	1,414 2 0	...	...	...	..
...	...	...	...	...	...	...	..
...	...	377 0 0	23 9 0	...	...	...	..
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	..
...	...	43,694 20 0	2,730 14 6	...	...	...	..
...	...	11,139 0 0	696 3 0	...	...	...	..
...	...	23,637 20 0	1,477 5 6	...	...	...	..
...	...	51,106 10 0	3,194 2 3	...	...	...	..
...	...	22,607 20 0	1,412 15 6	...	...	...	..
...	...	2,232 0 0	139 8 0	...	...	...	..
...	...	12,413 0 0	775 13 0	...	...	...	..
...	...	27,569 0 0	1,723 1 0	...	...	...	..
...	...	16,438 0 0	1,027 6 0	...	...	...	..
...	...	15,772 0 0	985 12 0	...	...	...	..
...	...	31,547 0 0	1,971 11 0	...	...	...	..
...	...	14,490 0 0	905 10 0	...	...	...	..
...	...	10,476 0 0	654 12 0	...	...	...	..
...	...	18,885 20 0	1,180 5 6	...	...	...	..
...	...	52,474 10 0	3,279 10 3	...	...	...	..
...	...	11,176 0 0	698 8 0	...	...	...	..
...	...	8,496 0 0	531 0 0	...	...	...	..
...	...	782 0 0	48 14 0	...	...	...	..
...	...	2,016 0 0	126 0 0	...	...	...	..
...	...	5,714 0 0	357 2 0	...	...	...	..
...	...	1,186 0 0	74 2 0	...	...	...	..
...	...	915 30 0	57 3 9	...	...	...	..
...	...	278 20 0	17 6 6	...	...	...	..
...	...	771 20 0	48 3 6	...	...	...	..
...	...	...	...	...	...	...	..
...	...	5 0 0	0 5 0	...	...	...	..
...	...	24,977 30 0	1,561 1 9	225 0 0	15 3 9	...	..
...	...	47,195 5 0	2,949 11 1	...	...	...	..
...	...	37,489 30 0	2,343 1 9	...	...	...	..
...	...	74,021 23 0	4,626 5 7	...	...	...	..
...	...	44,678 15 0	2,792 6 5	...	...	...	..
...	...	635 0 0	39 11 0	...	...	...	..
...	...	1,134 0 0	70 14 0	...	...	...	..
...	...	...	...	...	...	...	..
...	...	200 0 0	12 8 0	...	...	...	..
...	...	...	...	...	...	...	..
641 0 0	33 5 4	9,84,362 3 0	61,522 10 1	225 0 0	15 3 9	81 0 0	5 14 6

At 1 anna 3 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.		At 1 anna 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,979 0 0	294 12 0	...	
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	56 0 0	5 8 8	...	...
...	...	...	...	...	...	7 0	230 4 5	...	
...	...	1,120 0 0	99 2 8	...	...	...	...	...	...
760 0 0	59 6 0	...	...	4,613 30 0	432 8 8	...	...	...	...
...	...	...	...	1,140 0 0	106 14 0	...	...	...	
...	...	...	...	860 0 0	80 10 0	...	...	...	...
...	...	...	...	2,124 0 0	199 2 0	...	...	...	...
...	...	2,877 0 0	254 11 9	722 0 0	67 11 0	...	...	...	...
...	...	...	...	1,504 0 0	141 0 0	...	...	...	...
...	...	...	...	1,980 0 0	185 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,354 0 0	314 7 0	...	...	...	...
...	...	...	...	672 0 0	63 0 0	...	...	...	...
...	...	...	...	4,030 0 0	377 13 0	...	...	...	...
...	...	...	...	4,071 0 0	381 10 6	...	...	...	...
...	...	...	...	2,546 0 0	238 11 0	...	...	...	...
2,967 0 0	231 12 9	...	...	20 0 0	1 14 0	...	...	...	...
...	...	...	...	636 0 0	59 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	869 0 0	81 7 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,200 0 0	350 0 0
...	...	...	...	1,600 0 0	150 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
94 0 0	7 5 6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	30 0 0	2 13 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	790 20 0	74 1 9	...	...	...	...
78 30 0	6 2 5	...	...	7,496 18 0	702 12 8	...	...	...	...
80 0 0	6 4 0	...	...	695 0 0	64 3 6	...	...	...	...
240 0 0	18 12 0	...	...	4,446 21 0	416 13 9	...	...	...	...
...	...	...	...	514 30 0	48 4 2	...	...	...	...
108 0 0	8 7 0	...	...	24 0 0	2 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,327 30 0	338 1 8	3,997 0 0	353 14 5	44,728 39 0	4,193 5 6	3,362 0 0	530 9 10	3,200 0 0	350 0 0

At 1 anna 10 pies.		At 2 annas.		At 2 annas 3 pies.		At 2 annas 4 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	.....	.....	...	...	...	...
.	...	1,18,262 0 0	14,782 12 0	...	...	...	...
...	...	1,15,863 20 0	14,482 15 0	...	...	...	...
...	...	1,20,922 20 0	15,115 5 0	...	...	...	...
...	...	1,43,242 30 0	17,905 5 6	...	...	...	...
	...	2,29,352 10 0	28,669 0 6	...	...	...	...
...	...	28,342 10 0	3,542 12 6	...	...	...	...
..	...	1,64,287 38 0	20,535 15 11	...	...	...	...
.	...	40,482 20 0	5,060 5 0	...	...	...	...
...	...	84,578 20 0	10,572 5 0	...	...	...	...
...	...	39,992 30 0	4,999 1 6	...	...	...	...
...	...	86,115 20 0	10,764 7 0	...	...	...	...
1,280 0 0	146 10 8	54,135 10 0	6,766 14 6	...	...	...	...
...	...	68,800 10 0	8,600 0 6	...	...	...	...
...	...	86,612 0 0	10,826 8 0	...	...	...	...
...	...	22,718 0 0	2,839 12 0	...	...	...	...
...	...	1,072 0 0	134 0 0	...	...	...	...
...	...	6 0 0	0 12 0	...	...	...	...
...	...	.....	.....	...	...	...	...
...	...	14,000 0 0	1,750 0 0	...	...	...	...
...	...	.....	.....	...	...	...	...
...	...	38,658 20 0	4,832 5 0	...	...	...	...
...	...	13,503 30 0	1,687 15 6	6 0 0	0 13 6	...	...
...	...	39,091 30 0	4,886 7 6	...	...	...	...
...	...	56,274 20 0	7,034 5 0	...	...	...	...
...	...	44,839 20 0	5,604 15 0	...	...	...	...
...	...	684 20 0	85 9 0	...	...	...	...
...	...	86,176 30 0	10,772 1 6	...	...	...	...
...	...	1,43,008 0 0	17,876 0 0	144 0 0	20 4 0	...	...
. .	...	23,719 0 0	2,964 14 0	288 0 0	40 8 0	...	...
...	...	44,767 0 0	5,595 14 0	...	...	288 0 0	42 0 0
...	...	1,12,190 30 0	14,023 13 6	...	...	...	...
...	...	73,859 9 0	9,232 6 5	...	...	...	...
...	...	88,763 0 0	11,095 6 0	...	...	...	...
...	...	1,73,009 0 0	21,626 2 0	...	...	...	...
...	...	1,88,497 0 0	23,562 2 0	...	...	...	...
...	...	52,612 0 0	6,576 8 0	...	...	...	...
.	...	4,777 0 0	597 2 0	...	...	...	...
...	...	5,796 0 0	724 8 0	...	...	...	...
...	...	8,696 0 0	1,087 0 0	...	...	...	...
...	...	21,099 0 0	2,637 6 0	...	...	...	...
...	...	614 0 0	76 12 0	236 0 0	33 3 0	...	...
...	...	26,016 30 0	3,252 1 6	...	...	...	...
...	...	1,09,457 10 0	13,682 2 6	...	...	...	...
...	...	66,575 0 0	8,321 14 0	...	...	...	...
...	...	29,737 10 0	3,717 2 6	...	...	...	...
...	...	72,856 30 0	9,107 1 6	...	...	...	...
...	...	13,223 10 0	1,652 14 6	...	...	...	...
...	...	34,220 9 0	4,277 8 5	...	...	...	...
.	...	40,274 30 0	5,034 5 6	...	...	...	...
...	...	13,228 34 0	1,653 9 8	...	...	...	...
...	...	17,488 34 40	2,186 1 8	...	...	...	...
...	...	20,397 0 0	2,549 10 0	9 0 0	1 4 8	...	...
...	...	60,348 0 0	7,543 8 0	...	...	...	...
...	...	.....	.....	...	...	...	...
...	...	828 20 0	103 9 0	...	...	...	...
1,280 0 0	146 10 8	.....	.....	200 0 0	28 2 0	...	...
		31,44,074 24 40	393,009 5 1	8 83 0 0	124 2 9	288 0 0	42 0 0

At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 8 pies.		At 2 annas 9 pies.		At 3 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	8,605 0 0	1,613 7 0
...	...	...	...	...	...	...	...	16,330 10 0	3,061 14 9
...	...	82 0 0	12 13 0	...	...	...	...	14,727 0 0	2,761 5 0
...	...	...	...	...	...	...	...	28,074 0 0	5,263 14 0
...	...	...	...	...	...	...	...	10,284 30 0	1,928 6 3
...	...	40 0 0	6 4 0	...	...	...	...	11,432 20 0	2,143 9 6
...	...	...	...	...	...	...	...	962 10 0	180 6 9
...	...	...	...	...	...	...	...	11,390 0 0	2,135 10 0
...	...	...	...	...	...	...	...	1,777 20 0	333 4 6
...	...	...	...	...	...	...	...	8,733 20 0	1,637 8 0
...	...	...	...	...	...	...	...	1,333 0 0	249 15 0
...	...	...	...	...	...	...	...	6,009 20 0	1,126 12 6
...	...	...	...	...	...	...	...	945 0 0	177 3 0
...	...	...	...	...	...	...	...	563 0 0	105 9 0
...	...	...	...	...	...	...	...	1,412 0 0	264 12 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	116 0 0	21 12 0
...	...	177 0 0	27 10 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	61,703 20 0	11,569 6 6
...	...	...	...	...	...	...	...	49,536 20 0	9,288 1 6
...	...	50 0 0	7 13 0	...	...	5 0 0	0 13 9	46,189 20 0	8,660 8 6
...	...	27 0 0	4 3 6	...	...	...	...	56,791 30 0	10,648 7 3
...	...	122 0 0	19 1 0	...	...	...	...	30,951 20 0	5,803 6 6
...	...	6 0 0	0 15 0	...	...	...	...	3,074 20 0	576 7 6
...	...	...	...	...	...	...	...	9,900 0 0	1,856 4 0
2,232 0 0	337 2 0	18 0 0	2 13 0	...	...	...	...	2,466 0 0	462 6 0
...	...	...	...	...	...	...	...	8,466 0 0	1,587 6 0
...	...	360 0 0	56 4 0	...	...	...	...	15,372 20 0	2,882 5 6
720 0 0	108 12 0	1,718 0 0	268 7 0	936 0 0	156 0 0	...	...	13,440 0 0	2,520 0 0
...	...	290 0 0	45 5 0	...	...	...	...	2,694 0 0	542 10 0
...	...	1,244 0 0	194 6 0	...	...	...	...	11,954 0 0	2,241 6 0
...	...	287 20 0	44 14 9	...	...	...	...	15,186 0 0	2,847 6 0
...	...	2,236 0 0	349 6 0	...	...	...	...	27,950 0 0	5,240 10 0
...	...	14,042 0 0	2,194 1 0	...	...	...	...	21,722 0 29	4,072 14 0
...	...	5,513 0 0	861 6 6	324 0 0	54 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	216 0 0	40 8 0
...	...	44 0 0	6 14 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	5,522 0 0	1,035 6 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	3,268 0 0	612 12 0
...	...	...	...	...	...	...	...	979 0 0	183 9 0
...	...	...	...	...	...	...	...	506 0 0	94 14 0
...	...	...	...	...	...	...	...	1,247 0 0	233 13 0
...	...	64 0 0	10 0 0	...	...	...	...	764 0 0	143 4 0
...	...	375 0 0	58 9 6	...	...	...	...	840 0 0	157 8 0
...	...	210 0 0	32 13 0	...	...	...	...	2,703 0 0	506 13 0
...	...	300 0 0	46 14 0	...	...	...	...	28,592 0 0	5,361 0 0
...	...	...	...	...	...	...	...	1,468 0 0	275 4 0
...	...	3,650 0 0	570 5 0	...	...	...	...	6,799 19 0	1,274 14 5
...	...	...	...	...	...	1,694 10 0	291 3 2	196 0	36 12 0
...	...	1,474 1 0	230 5 1	...	...	380 0 0	65 5 0	5,53,393 19 29	1,03,761 4 5
...	...	389 0 0	60 12 6	...	...	2,079 10 0	357 5 11		
2,952 0 0	445 14 0	32,718 21 0	5,112 4 4	1,260 0 0	210 0 0				

At 3 annas 1 pie.		At 3 annas 2 pies.		At 3 annas 3 pies.		At 3 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	330 0 0	67 0 6	1,743 20 0	381 6 3
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	600 0 0	118 12 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	280 0 0	61 4 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	388 0 0	84 14 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	18 0 0	3 10 6	108 0 0	23 10 0
...	...	...	...	8 0 0	1 10 0	540 0 0	118 2 0
...	...	...	...	...	...	600 0 0	131 4 0
...	...	...	...	...	...	5 0 0	1 1 6
...	...	...	...	5 0 0	1 0 3	215 0 0	47 0 6
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
720 0 0	138 12 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	5,825 10 0	1,183 4 1	22 0 0	4 13 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	450 0 0	91 6 6	...	...
...	...	...	...	...	...	168 0 0	36 12 0
...	...	...	...	...	...	355 20 0	77 12 3
720 0 0	138 12 0	600 0 0	118 12 0	166 23 0	33 13 5	3,207 7 0	701 9 0
				645 0 0	131 0 3	430 0 0	94 1 0
				7,447 33 0	1,512 13 6	8,062 7 0	1,763 9 6

At 3 annas 7 pies.		At 3 annas 8 pies.		At 3 annas 9 pies.		At 3 annas 10 pies.		At 4 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,994 0 0	467 5 6	...	...	22,495 10 0	5,623 11
...	...	...	...	...	...	...	...	34,564 0 0	8,641 0
...	...	...	...	...	...	...	...	15,908 10 0	3,977 1
238 0 0	53 4 10	...	...	...	...	...	...	3,733 10 0	933 5
603 0 0	135 0 9	1,361 0 0	311 14 4	...	...	400 20 0	95 15 3	16,761 30 0	4,190 7
...	...	...	...	...	...	...	...	16,696 20 0	4,174 2
...	...	...	...	...	...	...	...	2,507 0 0	626 12
...	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	645 0 0	161 4
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	6,571 0 0	1,642 12
...	...	...	...	...	...	...	...	202,253 0 0	50,563 4
...	...	...	...	...	...	...	...	203,803 30 0	50,950 15
...	...	...	...	...	...	...	...	169,748 30 0	42,437 3
...	...	...	...	...	...	...	...	93,950 30 0	23,487 11
...	...	...	...	...	...	...	...	82 0 0	20 8
...	...	...	...	...	...	...	...	418 0 0	104 8
...	...	...	...	...	...	...	...	259 0 0	64 12
...	...	...	...	...	...	...	...	123 0 0	30 12
...	...	...	...	...	...	...	...	112 0 0	28 0
...	...	...	...	...	...	...	...	14,326 30 0	3,581 11
...	...	...	...	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...
...	..	...	...	...	..	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	403 0 0	100 12
...	...	...	...	...	...	...	...	938 0 0	234 8
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	10,085 0 0	2,521 4
...	...	...	...	...	...	...	...	61,701 10 0	15,425 5
...	...	...	...	...	...	...	...	9,540 30 0	2,385 3
...	...	...	...	...	...	...	...	64 0 0	16 0
...	...	...	...	...	...	...	...	508 0 0	127 0
...	...	...	...	...	...	...	...	1,887 0 0	471 12
...	...	...	...	...	...	...	...	2,816 0 0	704 0
...	...	...	...	...	...	...	...	450 0 0	112 8
...	...	...	...	...	...	...	...	45,597 0 0	11,399 4
...	...	...	...	...	...	...	...	1,853 0 0	463 4
...	...	...	...	...	...	...	...	75 0 0	18 12
...	...	...	...	280 20 0	65 11 11	...	...	20,740 4 0	5,135 0
...	...	...	...	2,469 28 0	578 13 5	...	...	6,208 27 0	1,550 14
...	...	...	...	150 0 0	35 2 6	...	...	967,820 31 0	2 41,955 3
841 0 0	188 5 7	1,361 0 0	311 14 4	4,894 8 0	1,147 1 4	400 20 0	95 15 3		

At 4 annas 2 pies.		At 4 annas 3 pies.		At 4 annas 6 pies.		At 4 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
[illegible] 10 0	851 5 11	...	...	...	...	...	..
21[illegible] 0 0	62 8 0	...	...	...	...	364 0 0	108 1 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

At 5 annas.		At 5 annas 3 pies.		At 5 annas 4 pies.		At 5 annas 6 pies.		At 5 annas 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	..
1,962 0 0	613 2 0	...	...	...	...	148 0 0	50 14 0	...	..
...	...	...	...	...	...	...	..	...	.
...	...	...	...	..	...	...	.	..	.
3,186 0 0	995 10 0	...	...	...	...	172 0 0	59 2 0	...	
...	...	...	...	...	...	...	...	..	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	..	
...	...	...	...	...	...	...	...	...	.
...	..	...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	...	..	..	...	.
...	...	...	...	...	...	..	.	...	..
..	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	.
..	...	...	...	...	...	..	...	..	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	.
...	..	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	..	...
8 0 0	2 8 0	...	...	..	...	...	..	..	..
...	...	...	...	...	...	...	...	.	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	..
...	...	...	...	...	...	...	...	..	...
..	...	...	...	...	...	..	...	..	...
...	...	...	...	...	...	..	...	...	...
...	...	...	..	...	...	...	...	..	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	..	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
254 0 0	79 6 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	..	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,766 0 0	922 0 0	...	...	...	
2,457 0 0	767 13 0	...	...	...	...	5,956 22 0	2,047 9 0	973 33 0	349 15 6
31,151 0 0	9,734 11 11	1,880 20 0	617 0 7	...	...	...	...	...	...
401 9 0	125 6 2	...	...	...	...	...	...	...	
39,419 16 0	12,318 9 1	1,880 20 0	617 0 7	2,766 0 0	922 0 0	6,276 22 0	2,157 9 0	973 33 0	349 15 6

At 6 annas.		At 6 annas and 3 pies.		At 6 annas and 6 pies.		At 6 annas and 9 pies.	
Maunds.	Amount.	Maunds	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
978 0 0	366 12 0	...	...	...	...	...	...
21 0 0	7 8 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...

and North Kánara and by the Goa Proprietors on their own account during the year 1891-92.

At 7 annas.		At 7 annas 6 pies.		At 8 annas.		At 8 annas 6 pies.		At 9 annas.		Total.		Average Price per Maund.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...	8,605 0 0	1,613 7 0	0 3 0
...	...	...	...	...	...	...	...	...	...	1,74,095 20 0	25,598 9 0	0 2 4
...	...	...	...	...	...	...	...	...	...	1,77,868 0 0	27,976 14 9	0 2 6
...	...	...	...	...	...	...	...	...	...	1,70,092 20 0	24,628 10 11	0 2 4
...	...	...	...	...	...	...	...	...	...	1,58,009 30 0	20,856 0 7	0 2 1
...	...	...	...	...	...	...	...	...	...	2,69,169 0 0	37,041 12 7	0 2 2
...	...	...	...	...	...	...	...	...	...	62,788 0 0	9,020 7 6	0 2 4
...	...	...	...	...	...	...	...	...	...	1,79,704 38 0	23,422 8 7	0 2 1
...	...	...	...	...	...	...	...	...	...	1,25,629 20 0	10,737 13 2	0 1 4
...	...	...	...	...	...	...	...	...	...	1,22,022 30 0	14,039 14 3	0 1 10
...	...	...	...	...	...	...	...	...	...	98,496 0 0	8,892 12 9	0 1 3
...	...	...	...	...	...	...	...	...	...	1,53,031 30 0	15,739 12 9	0 1 8
...	...	...	...	...	...	...	...	...	...	1,15,542 30 0	10,599 5 0	0 1 6
...	...	...	...	...	...	...	...	...	...	1,11,090 20 0	11,360 8 9	0 1 8
...	...	...	...	...	...	...	...	...	...	1,13,555 0 0	12,861 0 0	0 1 10
...	...	...	...	...	...	...	...	...	...	22,718 0 0	2,839 12 0	0 2 0
...	...	...	...	...	...	...	...	...	...	8,701 0 0	1,934 9 6	0 3 7
...	...	...	...	...	...	...	...	...	...	2,13,671 0 0	50,740 12 0	0 3 10
...	...	...	...	...	...	...	...	...	...	2,08,627 30 0	51,026 5 0	0 3 11
...	...	...	...	...	...	...	...	...	...	1,91,612 30 0	44,273 9 8	0 3 8
...	...	...	...	...	...	...	...	...	...	93,950 30 0	23,487 11 0	0 4 0
...	...	...	...	...	...	...	...	...	...	1,56,408 0 0	19,758 15 6	0 2 0
...	...	...	...	...	...	...	...	...	...	91,914 30 0	12,195 0 6	0 2 1
...	...	...	...	...	...	...	...	...	...	1,44,849 30 0	16,162 12 3	0 1 9
...	...	...	...	...	...	...	...	...	...	1,78,985 30 0	21,455 3 4	0 1 11
...	...	...	...	...	...	...	...	...	...	1,33,253 20 0	13,929 12 6	0 1 8
...	...	...	...	...	...	...	...	...	...	21,417 10 0	4,403 3 4	0 3 3
...	...	...	...	...	...	...	...	...	...	1,64,028 10 0	14,496 3 6	0 1 5
...	...	...	...	...	...	...	...	...	...	1,95,169 0 0	20,308 13 8	0 1 8
...	...	...	...	...	...	...	...	...	...	76,764 0 0	5,944 10 9	0 1 3
...	...	...	...	...	...	...	...	...	...	1,27,317 20 0	10,414 9 0	0 1 4
...	...	...	...	...	...	...	...	...	...	2,34,353 30 0	19,908 10 8	0 1 4
...	...	...	...	...	...	...	...	...	...	1,36,104 9 0	11,398 2 0	0 1 4
...	...	...	...	...	...	...	...	...	...	1,43,827 20 0	14,452 3 1	0 1 7
...	...	...	...	...	...	...	...	...	...	2,83,172 20 0	26,831 6 3	0 1 6
...	...	...	...	...	...	...	...	...	...	4,83,080 30 0	36,441 12 2	0 1 2
...	...	...	...	...	...	...	...	...	...	1,32,241 0 29	12,774 11 11	0 1 7
...	...	...	...	...	...	...	...	...	...	1,88,361 0 0	4,935 8 10	0 0 5
...	...	...	...	...	...	...	...	...	...	1,37,621 6 33	3,289 11 3	0 0 5
...	...	...	...	...	...	...	...	...	...	1,87,720 0 0	3,937 14 4	0 0 4
...	...	...	...	...	...	...	...	...	...	63,501 0 0	3,506 7 4	0 0 11
...	...	...	...	...	...	...	...	...	...	8,894 10 0	1,606 15 7	0 2 11
...	...	...	...	...	...	...	...	...	...	26,932 20 0	3,543 13 3	0 2 1
...	...	...	...	...	...	...	...	...	...	1,17,653 30 0	14,734 15 0	0 2 0
...	...	...	...	...	...	...	...	...	...	84,641 20 0	10,972 4 6	0 2 7
...	...	...	...	...	...	...	...	...	...	97,800 20 0	19,187 8 6	0 3 2
...	...	...	...	...	...	...	...	...	...	85,670 20 0	12,105 5 6	0 2 3
...	...	...	...	...	...	...	...	...	...	41,007 10 0	3,526 9 7	0 1 5
...	...	...	...	...	...	...	...	...	...	90,492 32 0	8,180 1 8	0 1 5
...	...	...	...	...	...	...	...	...	...	82,216 20 0	8,225 2 3	0 1 7
...	...	...	...	...	...	...	...	...	...	95,639 8 0	7,581 2 3	0 1 3
...	...	...	...	...	...	...	...	...	...	64,455 39 40	5,333 8 3	0 1 4
...	...	...	...	...	...	...	...	...	...	71,408 0 0	14,849 8 0	0 3 4
...	...	...	...	...	...	...	...	...	...	95,987 0 0	14,053 4 0	0 2 4
...	...	...	...	...	...	...	...	...	...	9,395 0 0	2,883 12 11	0 4 11
...	...	...	...	...	...	...	...	164 10 0	92 6 3	1,16,054 33 0	33,564 5 11	0 4 7
779 3 0	340 14 1	613 18 0	287 8 10	...	...	...	...	514 26 0	289 7 10	14,816 32 0	4,500 1 2	0 4 10
589 8 0	257 12 4	42 33 0	20 1 3	1,085 22 0	542 12 5	56 37 0	30 3 11	678 36 0	381 14 1	71,62,099 13 22	8,70,106 7 3	.....
1,368 14 0	598 10 5	656 11 0	307 10 1	1,085 22 0	542 12 5	56 37 0	30 3 11					

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1891-92.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	London ...	Bombay ...	Square-rigged Vessels.	2,523 20 41	6,308 12 6								
Sinda salt... ...	Bandar Abbás.	Do. ...	Country-crafts.	4,847 20 0	12,118 12 0								
Rock and Indian salt.	Basorah Persian Gulf and Bhávnagar.	Do. ...	Do. ...	1 0 40	2 8 6								
Goa salt	Goa... ...	Honávar (Kánara District).	Do. ...	401 39 40	1,004 15 6								
				7,774 0 41	19,435 0 6							7,774 0 41	19,435 0 6
Indian salt ...						Gwalior... ...	Bombay... ...	G. I. P. Line ...	Railway ...	0 38 0	2 6 0		
Do. ..						Hathrus... ...	Do.	Do. ...	Do. ...	2 19 0	6 3 0		
Do. ...						Bhávnagar ...	Ahmedabad District.	Gogo Frontier ...	Carts and Donkeys.	11 35 0	29 11 0		
Portuguese Indian salt.						Daman	Surat District ...	Daman, do. ...	Do. ...	10 12 0	25 12 0		
Do. ...						Goa	Castle Rock (Belgaum District).	Goa do. ...	Do. ...	43,465 25 7	1,08,664 1 1		
Do. ...						Do.	Kelghát do.	Do. ...	Do. ...	4,617 23 0	11,543 15 0		
Do. ...						Do.	Diggi (Kánara District).	Do. ...	Do. ...	2,369 14 40	5.923 6 6		
Do. ..						Do.	Banda (Ratnágiri District).	Do. ...	Do. ...	1,164 36 40	2,912 4 6		
										51,643 3 7	1,29,107 11 1	51,643 3 7	1,29,107 11 1
			Total ...	7,774 0 41	19,435 0 6				Total ...	51,643 3 7	1,29,107 11 1	59,417 3 48	1,48,542 11 7

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1890-91 and 1891-92.

Description of Salt.	1890-91.		1891-92.		Increase in 1891-92.		Decrease in 1891-92.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra Salt	1,606,161 20 0	40,08,152 8 0	1,671,175 20 0	41,73,027 8 0	65,014 0 0	1,64,875 0 0	.....	.....
Sea Salt	7,012,249 14 14	1,64,54,464 8 0	7,802,048 26 69	1,78,81,123 15 1	789,799 12 55	1,426,659 7 1	.....	.....
Sámbhar Salt	.....	.....	3 17 0	8 9 0	3 17 0	8 9 0	.....	.....
Sinda Salt	2,358 9 40	5,895 9 6	4,848 20 40	12,121 4 6	2,490 11 0	6,225 11 0	.....	.....
Table Salt	2,450 38 60	6,127 6 9	2,523 20 41	6,308 12 6	72 21 61	181 5 9	.....	.....
Zanzibar Rock and Mahi Salt.	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL ...	8,623,220 2 34	2,04,74,640 0 3	9,480,599 24 70	2,20,72,590 1 1	857,379 22 36	1,597,950 0 10	.....	.....

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. IX, showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Khun, Bavliari	2	10,32,744 0 0	19,58,282 0 0	.....	.....	.....
	Gogha	Gogha	1	3,13,009 0 0	2,97,057 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankária, Dehgám, Dehej...	3	3,93,311 0 0	2,29,517 0 0	.....	.....	.....
	Broach	Broach	1	24,01,087 0 0	30,23,427 0 0	.....	4 8 0	4 8 0
	Surat	Surat, Bhagva, Navsári, Matvad.	4	21,10,826 0 0	31,18,170 0 0	.....	16 2 2	16 2 2
	Bulsár	Bulsár, Bilimora, Kolak, Umarsadi.	4	4,23,669 0 0	8,76,383 0 0	.....	2,078 0 7	2,078 0 7
		Total, Northern Division...	16	66,74,646 0 0	95,02,836 0 0	.....	2,098 10 9	2,098 10 9
Southern Division.	Umbargaon ..	Umbargaon, Maroli, Kalai, Golvad.	4	75,626 0 0	3,56,362 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpati, Máhim, Kelva, Dátivré.	7	4,33,299 0 0	10,14,146 0 0	.....	18 15 7	18 15 7
	Bassein	Bassein, Agáshi, Navghar...	3	4,34,156 0 0	10,10,464 0 0	.....	.....	.....
	Ghodbandar ...	Rái, Utan, Manori, Bándra, Vesáva.	5	3,70,511 0 0	10,12,658 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Máhul, Trombay.	6	36,94,625 0 0	46,27,389 0 0	.....	2,607 0 4	2,607 0 4
	Uran	Mora, Sheva...	2	8,36,139 0 0	93,26,556 0 0	.....	.....	.....
	Karanja	Karanja	1	92,465 0 0	19,60,647 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherána.	4	6,95,556 0 0	17,84,097 0 0	.....	385 0 8	385 0 8
	Alibág	Alibág, Thal, Revdanda, Mándva, Revas, Mándád.	5	7,52,271 0 0	9,84,506 0 0	.....	334 8 11	334 8 11
	Sánksi	Antora, Nágotna	2	5,26,105 0 0	10,55,536 0 0	.....	.....	.....
	Suvarnadurg ...	Bánkot, Kelshi, Hárnai ...	3	9,74,139 0 0	7,77,619 0 0	.....	3 10 4	3 10 4
	Anjanvel	Anjanvel, Boria	2	19,81,079 0 0	29,38,276 0 0	.....	146 14 3	146 14 3
	Ratnágiri	Ratnágiri, Jaygad, Purangad.	3	11,51,288 0 0	7,92,648 0 0	.....	.....	.....
	Viziádurg	Jaytápur, Viziádurg ...	2	13,75,569 0 0	17,97,022 0 0	.....	.....	.....
	Málvan	Málvan, Achra, Devgad ...	3	6,22,037 0 0	4,64,066 0 0	16 0 0	538 0 7	554 0 7
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	18,97,480 0 0	19,59,669 0 0	.....	634 5 5	634 5 5
	Shiroda	Creeks	...	30,731 0 0	73,722 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	2,85,155 0 0	3,13,823 0 0	23 10 8	669 12 8	693 7 4
	Ankola	Belikeri, Ankola, Gangávali, Tadri.	4	1,79,133 0 0	2,37,490 0 0	.....	1,367 3 8	1,367 3 8
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	15,54,435 0 0	27,02,083 0 0	14 6 8	455 5 7	469 12 3
		Total, Southern Division...	67	1,79,61,799 0 0	3,51,94,779 0 0	54 1 4	7,160 14 0	7,214 15 4
		Presidency Division, Huzúr (Mátunga).	...	.....	4,98,329 0 0	.....	.....	.....
		Grand Total ...	83	2,46,36,445 0 0	4,51,95,944 0 0	54 1 4	9,259 8 9	9,313 10 1

their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1891-92.

REVENUE.							REMARKS.
Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	13 8 0	4 10 9	18 2 9	.....	18 2 9	
.....	57 0 0	87 12 0	6 0 0	150 12 0	1 2 0	149 10 0	
.....	.....	.....	.....	.....	.....	.....	
.....	4 0 0	20 13 9	17 4 11	42 2 8	.....	42 2 8	
218 12 0	49 0 0	64 0 0	82 0 11	418 4 11	.....	418 4 11	
221 12 6	288 0 0	708 5 6	157 5 7	1,391 9 9	.....	1,391 9 9	
.....	560 0 0	305 8 0	283 7 9	3,227 0 4	.....	3,227 0 4	
440 8 6	958 0 0	1,199 15 3	550 13 11	5,248 0 5	1 2 0	5,246 14 5	
.....	47 0 0	8 8 0	10 0 0	65 8 0	.....	65 8 0	
.....	212 0 0	43 15 2	43 5 6	318 4 3	.....	318 4 3	
.....	226 0 0	35 4 0	37 1 6	298 5 6	.....	298 5 6	
.....	221 0 0	70 0 0	28 13 8	319 13 8	.....	319 13 8	
.....	174 0 0	41 0 0	47 4 2	2,869 4 6	18 15 8	2,850 4 10	
.....	71 0 0	41 0 0	26 8 0	138 8 0	.....	138 8	
.....	91 0 0	61 0 0	18 6 0	170 6 0	.....	170 6	
.....	100 0 0	50 8 0	26 1 0	561 9 8	29 0 0	532 9 8	
.....	215 0 0	65 0 0	29 8 0	644 0 11	16 0 0	628 0 11	
.....	79 0 0	23 0 0	5 0 0	107 0 0	.....	107 0 0	
.....	207 0 0	8 8 0	16 0 6	235 2 10	7 0 0	228 2 10	
.....	303 0 0	17 0 0	44 6 8	511 4 11	10 0 0	501 4 11	
.....	735 6 0	11 8 0	55 7 9	802 5 9	.....	802 5 9	
.....	484 0 0	12 0 0	49 0 6	545 0 6	.....	545 0 6	
.....	304 0 0	3 0 0	55 5 0	916 5 7	.....	916 5 7	
26 5 9	23 0 0	25 0 0	57 8 0	766 3 2	.....	766 3 2	
.....	8 0 0	.....	3 4 0	11 4 0	.....	11 4 0	
1 0 0	158 0 0	147 12 0	37 7 0	1,037 10 4	.....	1,037 10 4	
.....	90 0 0	.....	19 12 11	1,477 0 7	.....	1,477 0 7	
13 9 10	170 0 0	6 12 0	97 14 9	758 0 10	2 4 0	755 12 10	
40 15 7	3,918 6 0	670 11 2	708 2 11	12,553 3 0	83 3 8	12,469 15 4	
.....	.....	.....	.....	.....	.....	.....	
481 8 1	4,876 6 0	1,870 10 5	1,259 0 10	17,801 3 5	84 5 8	17,716 13 9	

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. X, showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1891-92, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Exports Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándup.	Cost of Establishment employed at Uran and Bhándup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1886-87	29 10 2	2,075 11 10	20 5 4	9,000 0 0	....	5,729 6 0	1,229 14 4	595 7 3	636 15 6	651 5 9	589 10 8	15,68,983 12 3	32,718 5 0	16,23,260 8 1	
1887-88	35 9 4	3,168 13 4	....	9,000 0 0	....	6,790 14 0	2,887 10 3	606 14 0	634 15 6	358 9 5	526 4 10	15,12,412 9 7	35,933 5 7	15,72,355 9 10	
1888-89	158 8 0	1,235 10 0	....	9,000 0 0	....	6,714 6 0	2,590 4 9	693 7 6	586 2 6	186 11 8	306 6 4	16,25,943 15 6	27,616 9 11	16,75,032 2 2	
1889-90	19 12 0	2,949 12 6	....	9,000 0 0	....	5,752 2 0	2,723 1 4	544 2 6	675 9 5	228 3 5	455 9 3	15,28,797 8 11	36,303 11 7	15,87,449 8 11	
1890-91	241 11 5	3,373 11 4	....	9,000 0 0	....	5,408 12 0	2,344 0 6	628 12 4	644 15 0	232 11 9	457 4 3	14,28,407 0 10	39,675 15 8	14,90,414 15 1	
Total ..	485 2 11	12,803 11 0	20 5 4	45,000 0 0	....	30,395 8 0	11,774 15 2	3,068 11 7	3,178 9 11	1,657 10 0	2,335 3 4	76,64,544 15 1	1,72,247 15 9	79,47,512 12 1	
Average	97 0 7	2,560 11 10	4 1 1	9,000 0 0	....	6,079 1 7	2,354 15 10	613 11 11	635 11 7	331 8 5	467 0 8	15,32,908 15 10	34,449 9 7	15,89,502 8 10	
1891-92	54 1 4	9,259 8 9	4,699 7 4	9,000 0 0	....	4,876 6 0	1,870 10 5	481 8 1	713 14 0	95 14 11	449 3 11	15,32,817 9 7	42,442 4 0	16,06,760 8 4	

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. XI.

Statement No. XI, showing details of cases of Salt and Opium

SA

Divisions.	NATURE OF OFFENCE.												MODE OF							
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds, s. t.		Mds. s. t.		Mds. s. t.
Northern Division	..	..	30	16 27 61½	164	340 30 42½	..	..	14	34 9 65	268	391 23 9	98	54 29 54	12	248 11 10	1	0 25 0	1	0 3 35
Panna	..	..	5	5 33 0	..	..	..	..	..	...	5	5 33 0	5	5 33 0	..	..	..	..	..	..
Total N.D. ..	..	..	35	22 20 61½	164	340 30 42½	..	..	14	34 9 65	213	397 21 9	103	60 22	12	248 11 10	1	0 25 0	1	0 3 35
Southern Division	47	68 21 74½	2	0 22 40	209	50 2 22½	8	34 34 22	84	40 25 67½	350	194 26 66½	113	81 2 60	1	4 0 0	1	1 31 0	14	55 10 22
Goa Territory ..	12	8 35 40	..	..	..	..	..	..	4	3 7 0	16	12 2 40	13	9 9 40	..	..	..	..	..	..
Total, S. D. and Goa ..	59	77 17 34½	2	0 22 40	209	50 2 22½	8	34 34 22	88	43 32 67½	366	206 29 26½	126	90 12 20	1	4 0 0	1	1 31 0	14	55 10 22
Grand Total ..	59	77 17 34½	37	23 3 21½	373	390 32 65	8	34 34 22	102	78 2 52½	579	604 10 35½	229	150 34 74	13	252 11 10	2	2 16 0	15	55 13 57

A. 14 cases were pending in the Portuguese Court at the termination of the Treaty. Total number of cases remaining to be disposed of by the Portuguese Courtsat the termination belonging to the

Besides these, there were 17 cases, in which no accused were apprehended, and the quantity of Salt stolen was 81 maunds 36 sers. Only 10 maunds out of this were stolen and the

OPI

Divisions.	Found on person of smugglers.		Found concealed.		Found on animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s, t.		Mds. s. t.
Northern Division	100	1 30 $9\frac{7}{12}$	10	2 8 $74\frac{11}{12}$	1	0 0 $6\frac{1}{2}$	111	3 39 $10\frac{5}{6}$
Southern Division	..	....	..	....	..	....	..	....
Total .	100	1 30 $9\frac{7}{12}$	10	2 8 $74\frac{11}{12}$	1	0 0 $6\frac{1}{2}$	111	3 39 $10\frac{5}{6}$

smuggling disposed of by the Salt Department, during the year 1891-92.

LT.

SMUGGLING.				HOW CASES WERE DISPOSED OF.												REMARKS
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction sale of confiscated property.	Total of two previous columns.	Fine imposed by Magistrates.	Real value of confiscated property.	Reward granted, if any	
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
96	87 38 70	208	391 28 9	320	4	316	271	45	85·75	2,321 0 10	28 0 0	558 8 5	586 8 5	1,588 4 0	636 0 11	418 12 0	
..	..	5	5 33 0	6	..	6	6	..	100	15 5 6	....	2 4 0	2 4 0	6 0 0	15 5 6	....	
96	87 38 70	213	397 21 9	326	4	322	277	45	86·02	2,336 6 4	28 0 0	560 12 5	588 12 5	1,594 4 0	651 12 5	418 12 0	
221	52 22 64½	350	194 26 66½	442	34	408	363	40	90·19	19,288 3 2	1,487 8 0	598 13 0	2,086 5 0	2,695 12 0	19,084 0 9	3,975 4 0	
3	2 33 0	16	12 2 40	24	3	21	A.	..	..	32 9 8	*	*	*	*	*	*	*Details not supplied in the statement received from the Assistant Political Delegate, Goa.
224	55 15 64½	366	206 29 26½	466	37	429	368	40	90·19	19,320 12 10	1,487 8 0	598 13 0	2,086 5 0	2,695 12 0	19,084 0 9	3,975 4 0	
320	143 14 54½	579	604 10 35½	792	41	751	645	85	85·88	21,657 3 2	1,515 8 0	1,159 9 5	2,675 1 5	4,290 0 0	19,735 13 2	4,394 0 0	

of the treaty was 34 with 62 accused persons (including 14 cases referred to) and the quantity of Salt seized amounted to about 224 maunds., including 78 maunds., of the Portuguese Government.
emaining quantity was recovered.

UM.

PROSECUTION AND CONVICTION BEFORE MAGISTRATES.							Total estimated value of confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
130	1	(a) 128	117	11	....	91·4	3,135 2 10½
....	....	....	....	....	....	....	....
130	1	128	117	11	....	91·4	3,135 2 10½

(a) One accused is released on bail his case has not yet been decided.

J. POLLEN,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5138 OF 1892.

Poona, 29th September 1892.

Submitted to Government in the Revenue Department.

2. The year has been a most prosperous one as will be seen from the following abstract of receipts and expenditure :—

	Receipts.		Expenditure.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Salt...	2,10,26,193	2,26,38,847	14,82,692	15,84,349
Sea Customs	13,332	17,801	1,26,898	1,30,833
Land Customs	9,000	13,699	12,811	10,070
Abkári Provincial ...	14,68,238	15,75,476	37,489	37,115
Local Funds	82,572	77,260	62,736	83,423
Total ...	2,25,99,335	2,43,23,083	17,22,626	18,45,790
Net Revenue ...	2,08,76,709	2,24,77,293	.....	.....

3. The salt revenue shows an increase of Rs. 16,12,654 in gross and of Rs. 15,10,997 in net receipts as compared with the previous year. This increase is almost entirely due to larger sales, the quantity of salt sold in 1891-92 being more by 745,710 maunds than the amount sold in 1890-91.

4. The percentage of charges to gross receipts, as calculated in the report, amounts to Rs. 7-9-5. The Collector following the usual practice, has included in his calculations the special expenditure necessitated by the working of the Anglo-Portuguese Treaty, while it was in force, and the receipts from the Portuguese Salt Works, items which did not pertain to the ordinary work of the Department. Similarly he has included the expenditure incurred on the purchase of the salt manufactured on the Runn of Cutch and on its storage and conveyance to the subordinate depôts and the sale proceeds of the salt which cover this expenditure. If these items are excluded, the percentage of charges on receipts amounts to 5·3. The previous year's percentage of working charges on gross receipts similarly calculated was 5·5.

5. The number of salt-works in operation was larger by 50, owing to 49 out of the 57 works in Sánikatta in which salt manufacture had been suspended throughout 1890-91, being re-opened and to one additional salt-work being opened in the Mátunga Táluka. The salt-works, 503 in number, in Goa and Daman were all replaced at the disposal of the Portuguese Government on the expiration of the Anglo-Portuguese Treaty on the 15th January last.

6. The following statement shows the quantities of salt available and removed for consumption during the year under review in contrast with the figures for the previous year :—

Year and kind of Salt.		Stock on hand at the commencement of the year.	Brought to account in the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the close of the year.
		Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
1891-92 ...	Bárágara Salt	14,85,204	19,77,132	16,71,175	71,295	17,19,866
	Bombay Sea Salt	24,24,926	82,95,429	73,61,742	11,69,649	21,88,965
	Portuguese Indian Sea Salt... ...	2,75,784	4,88,273	3,88,265	3,75,791(a)	.....
	Total ...	41,85,914	1,07,60,834	94,21,182	16,16,735	39,08,831
1890-91 ...	Bárágara Salt	16,21,324	15,52,936	16,06,162	83,894	14,85,204
	Bombay Sea Salt	32,29,971	68,96,526	65,97,438	11,04,132	24,24,927
	Portuguese Indian Sea Salt... ...	2,24,927	4,94,274	4,14,798	28,619	2,75,784
	Total ...	50,76,222	89,44,736	86,18,398	12,16,645	41,85,915

(a) Includes 346,946 maunds handed over to Portuguese Government at end of Treaty.

Although it was not found possible to finally decide on the site for the new Agar sanctioned by Government Resolution No. 6014 of 2nd September 1891, much has been done to increase the outturn of Bárágara salt by adding 68 new pans to the existing works at Udu and bringing again under cultivation 31 pans in the Khárághoda Agar which had been allowed to lie fallow owing to a falling off in the brine supply. The satisfactory result has been that the year's production was maunds 305,957 in excess of the year's sales, and that the balance of stock in hand at the close of the year rose from maunds 1,485,204 to maunds 1,719,866 or by maunds 234,662. The search for a new source of supply will, however, be continued.

The quantity of Konkan salt manufactured was more by nearly 13 lákhs of maunds than in the preceding year. The balance in hand of this description of salt on 31st March last was maunds 2,023,929, a quantity, which, though less than the balances of the two preceding years, is much larger than those of years previous to 1889-90. It would seem that extension of manufacture in the Konkan by opening new and enlarging old private works has been overdone, resulting in a fall in the prices realized by the manufacturers who are now allowing their stocks to sink to a normal standard.

7. The figures of loss and wastage in the Konkan works are again extremely high. The Collector appears to be correct in attributing the large apparent loss mainly to errors of estimation resulting from the adoption in 1885-86 of a system of storing salt in rectangular instead of conical heaps. Correct estimation of the contents of the rectangular heaps seems in practice to be a much more difficult thing and more liable to error than estimation of conical heaps to which the establishment had long been accustomed and the Commissioner thinks that the Collector has taken the right course in reverting to the earlier system. The Collector is also endeavouring to secure better protection for the heaps by insisting on sufficient thatching. In the case of salt of inferior quality such as is in demand for the Calcutta Market Shilotries are very unwilling to provide good thatching especially if the heaps are old ones which occupy space on the storage platforms required for new salt. It is sometimes to their interest that the heaps should suffer as much as possible from the weather as the trouble and expense of destroying the salt as unsaleable are thus diminished.

8. The removals of Bárágara salt increased from maunds 1,606,162 to maunds 1,671,175 or by maunds 65,013. The Central Provinces took maunds 38,715 and Central India maunds 6,633 more, while the North-West Provinces took maunds 16,554 less than in the preceding year. The increase in the issue of Konkan salt was no less than maunds 752,950, the most notable features in the year's business as contrasted with 1890-91 being that the Calcutta market took maunds 191,376 more, the Central Provinces maunds 91,525 more, and that local consumption increased by maunds 449,374.

The Collector notices that the salt purchased for Calcutta is of the poorest quality manufactured. This seems strange as the bulk of the salt consumed in Calcutta and its neighbourhood is believed to be clean, white and of good quality. Considering the low prices at the works and low rates of freight which have prevailed, it might have been expected that consignments of better quality of salt would have been remunerative, but for some reason only inferior Bombay salt seems to be in demand in that market.

The trade with British Malabár which had increased largely during recent years shows a falling off of maunds 67,615.

Removals for Mysore are again larger by maunds 35,134. The salt traffic on the Southern Marátha Railway might, as the Collector remarks, be largely developed if lower rates of freight could be quoted by that and the Great Indian Peninsula Railway for salt despatched from Chendni Bandar *vid* Poona into the Southern Marátha Country.

9. The most important event of the year was the termination of the Treaty with Portugal on the expiration of the period of 12 years for which it

was made. The results of the working of the Treaty as a financial measure were unsatisfactory and efforts made to obtain its renewal in a shape less unfavourable to the British Government having failed, it was finally allowed to lapse. A mixed Commission is now sitting to dispose of claims to compensation for damages to salt-works resulting from their having been farmed to the British Government.

The price of salt in the several districts of the Presidency remained fairly steady throughout the year. In a district like Ratnágiri where communications are difficult during the rains, a rise of price is inevitable in the monsoon months.

10. In comparing Mr. Pollen's figures of consumption with those for previous years, it is necessary to bear in mind (1) that his calculations are based on the Census of 1891 which showed a population larger by merely 40,00,000 souls than that enumerated in 1881 and (2) that he has adopted a different system from that followed in previous years in estimating the exports to the Nizám's dominions and Mysore. After making allowance for all adjustments there would seem to have been a satisfactory increase in the home consumption of salt.

11. Owing to the fall in the exchange value of the rupee and to reduction in their allowances effected at the instance of the Finance Committee, many of the European officers of the Department are pecuniarily in a worse position than they occupied several years ago. This is naturally somewhat depressing to the establishment and with a view to the permanent maintenance of a high standard of efficiency in the Department, it may be found necessary to take steps for improving the prospects of this deserving class of public servants. The work of the Department has, however, been carried on in a fairly satisfactory manner during the year, and the Collector mentions the names of some officers who merit praise for zeal and efficiency in the discharge of their duty.

The Commissioner fully concurs in the regret expressed by the Collector at the untimely death of Khán Bahádur Shekh Hussein, Inspector of the Runn Salt-works, and in his appreciative allusion to the unswerving devotion to duty which was so marked a characteristic of the deceased Inspector.

A. D. CAREY,
Commissioner of Customs, Salt, Opium and Ábkári.

Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1891-92.

No. 940 OF 1893.

REVENUE DEPARTMENT.

Bombay Castle, dated 3rd February 1893.

Memorandum from the Commissioner of Customs, Salt, Opium, and A'bkári, No. 5138, dated 29th September 1892—Submitting, with his remarks, a letter No. 4556, dated 2nd August 1892, from the Collector of Salt Revenue, Bombay, who submits the Annual Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1891-92.

RESOLUTION.—The number of salt works open and in operation in British Territory was 446 or 50 more than in 1890-91. One new work was opened in the Mátunga táluka, and of the 57 closed at Sánikatta last year, 49 were re-opened. The number of works in Goa Territory remained the same.

2. In the subjoined statement the opening and closing balances of salt and the results of the year's operations are compared with those of the preceding year :—

		Stock in hand at the beginning of the year.	Brought to account in the year.	Removed during the year.	Loss and wastage.	Balance on 31st March.
		Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1890-91	Barágara	16,21,324 9 0	15,53,935 38 0	16,06,161 20 0	83,894 18 0	14,85,204 9 0
	Bulsár	2,29,517 0 0	2,97,832 0 0	3,16,621 0 0	1,01,714 0 0	1,09,014 0 0
	Rest of Presidency	30,00,453 31 70	65,98,693 26 70	62,80,817 5 14	10,02,417 27 70	23,15,912 25 56
	Portuguese Territory	2,24,927 0 31	4,94,274 7 0	4,14,798 19 0	28,618 26 31	2,75,784 2 0
	Total	50,76,222 1 21	89,44,735 31 70	86,18,398 4 14	12,16,644 32 21	41,85,914 36 56
1891-92	Barágara	14,85,204 9 0	19,77,132 0 0	16,71,175 20 0	71,294 30 0	17,19,865 39 0
	Bulsár	1,09,014 0 0	4,03,105 0 0	3,35,214 0 0	11,869 0 0	1,65,036 0 0
	Rest of Presidency	23,15,912 25 56	78,92,324 19 22	70,26,527 23 22	11,57,780 11 16	20,23,929 10 40
	Portuguese Territory	2,75,784 2 0	4,88,272 35 40	3,88,265 18 0	3,75,791 19 40	....
	Total	41,85,914 36 56	1,07,60,834 14 62	94,21,182 21 22	16,16,735 20 56	39,08,831 9 40

It is satisfactory to note that the produce of the Runn works exceeded the demand by 3,05,957 maunds, although the latter shows a considerable increase, and that after allowing for wastage, &c., the stock in hand was largely augmented. Government agree with the Commissioner that it is advisable to continue the search for fresh sources of supply. At Bulsár the outturn was much greater than in 1890-91 and the stock has increased by 50 per cent. The amount of Konkan salt manufactured during the year showed an increase of nearly 13 lákhs of maunds, which was spread generally over all the tálukas; in Bassein, Ghodbandar, Trombay, and Mátunga there was a very marked improvement and Ankola made up the last year's deficiency. Removals increased by only 7½ lákhs, but owing to the large quantities written off the balance diminished by nearly 3 lákhs. For salt works in Portuguese India figures are available for 9½ months only; on the expiration of the Treaty 3,46,946 maunds were handed over to the Portuguese Government for the proprietors.

3. The amounts written off on account of loss and wastage are in excess even of the high figures under the same head in 1890-91. Excluding Portuguese India the totals are 12,40,944 and 11,88,026 maunds respectively. The Collector has dealt with the subject in more detail than he did last year, and it would appear from his remarks that the rectangular heap system has not been a success, owing to the establishments having failed to master the method of calculating the contents. To over-estimates from this cause and to careless thatching the

bulk of the loss account seems to be attributable. The conical heap system has now been resumed, and it is hoped that the results will be more satisfactory than they have been in the past two years.

4. The sales of Barágara salt show an increase of nearly 65,000 maunds over those of 1890-91, and of nearly 50,000 over those of 1889-90, and the season was in every way an excellent one. This result is ascribed by the Collector to the opening of the Mehsána-Viramgám Railway Extension, and to the improvement in trade with the Central Provinces which, owing to temporary causes, had fallen off. With the exception of Cambay, Broach, and Káthiáwár, all the local markets took larger supplies. There was a further reduction in the year under report in the amount exported to the North-West Provinces; but this is looked on as the effect of ordinary fluctuations and not as evidence of decreasing popularity of Barágara salt in Upper India. The issues of sea salt rose by 7,37,771 maunds, the most noteworthy increases being in exports to Calcutta and the Central Provinces. The latter is due to a steadily advancing demand, but only salt of a very inferior quality is sent to Calcutta, and the trade is always liable to variations from external causes. British Malabár took less than before, but Mysore, Foreign Malabár and the Nizam's Territory took more. The decline in the Sánikatta salt trade continued. The amount of sea salt left for distribution in the Presidency is shown as 27,13,511 maunds as compared with 22,59,875 maunds in 1890-91; but the figures are not altogether to be relied upon. There can be no doubt, however, that the total consumption in the Presidency was much greater than last year, both in the case of Barágara and of sea salt.

5. The cost price of salt produced at the Runn and Bulsár works remained unchanged. At the Konkan, Shiroda and Sánikatta works the average prices fell by 3 pies, 1 anna and 1 anna 9 pies respectively, the decrease in the last case amounting to 43 per cent. The maximum price of Shiroda salt fell from 8 to 6 annas and of Sánikatta salt from 6 to 4 annas; while that of Konkan salt remained unchanged. The average price of Goa salt was 4 annas 3 pies only, the decrease of 1 anna 10 pies being due to the anxiety of owners to get rid of their stocks before the termination of the treaty. The opening of fresh markets to competition by the construction of the Southern Marátha Railway is, however, the general cause of the reduction.

6. The financial results of the last two years are shown below :—

	Receipts.		Expenditure.		
	1890-91.	1891-92.	1890-91.	1891-92.	
	Rs.	Rs.	Rs.	Rs.	
Salt	2,10,26,193	2,26,38,847	14,82,692	15,84,349	Salt.
Sea Customs ...	13,332	17,801	1,26,898	1,30,833	Sea Customs.
Land Customs ...	9,000	13,699	12,811	10,070	Service Haks.
Ábkári, Provincial....	14,68,238	15,75,476	37,489	37,115	Ábkári, Provincial.
Port dues, &c., Local	82,572	77,260	62,736	83,423	Port Dues, &c., Local.
Total ...	2,25,99,335	2,43,23,083	17,22,626	18,45,790	Total.

The increase in Imperial salt receipts, which has been fully explained by the Collector, is very satisfactory. The real increase is even larger than would appear from the figures, as the amount recovered in arrears was comparatively small. Provincial revenues benefited to a small extent. Expenditure increased by Rs. 1,01,657, a great part of which was necessitated by the more extensive operations of the year.

7. The figures given in paragraphs 81 and 82 of the report show that due care and discretion were exercised by the officers of the Department in dealing with the prosecution of cases of salt smuggling. There is nothing of special interest to note under the heads of sea customs or land customs revenue, and

as regards the latter, Government have separately acknowledged the good work done in re-arranging the Frontier Line on the expiration of the Anglo-Portuguese Treaty by the officers whose names are mentioned by the Collector. The Commissioner's attention should be drawn to the amount of the Northern and Southern Port Fund balances, and he may be asked to consider whether it is necessary to keep balances of this amount, and, if not, whether there are not many works of improvement needed at the ports, some of which could be undertaken by utilizing a portion of the balances.

8. The exports of country liquor from Uran to Bombay and Thána rose considerably, and to this and to the higher duty levied in the Kolába District and in Bassein and Thána, the increase in the ábkári revenue may be ascribed.

9. The working of the Department throughout the year was most successful, and the Governor in Council concurs in the praise bestowed on the officers named by Mr. Pollen, who is himself entitled to commendation for the success which has attended the operations of the Department while under his administration.

W. L. HARVEY,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári.
The Collector of Salt Revenue,
The Accountant General,
J. Pollen, Esq., I. C. S.,
The Government of India,
The Secretary of State for India,
} by letter.

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